Reclass Explanations wp(G-10) 4 23-26/67

Schedules and G-10 Supporting Workpapers

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Nicor G		WP(and)	27:28	29-30	31	32-33	34-11	40-42	43-46	. , 41	
2005 B	udget - Operating and Maintenance Expense	, o (C	Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
		'Λ',	Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	Total
		O	Storage Budget	Measurement	Storage Tanks	Company Use	Gathering Lines	Storage	A&G Payroll	Reclass From	After
			Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Trauning Costs	Other	Prime 922	Reclasses
		Original Budget									
	round Storage Expense	Total									
Operati prime81		0						286.245 13			286.24513
prime81		1,410,361.18						200.243 13			1410.36118
prime81		0									1410.30110
prime81		440,394 25									440.39425
prime81		53.14200					79.170 68				132,312 68
prime81	800 Compressor Station Expenses	1,334,732.68	(713.64738)								621,085 30
prime81		13,740,936 00	189,655 00			(7,252,928 00)					6,677,663 00
prime82		73,647 50									73,647 50
prime82		482.738 97	(147,693 52)				18,21566				353.261 11
prime82		0									
prime82		0 12,18000									12.18000
primeoz	Total Operation	17,548,132.58	(671,685.90)			(7,252,928.00)	97,386.34	286,245.13			10,007,150.15
	Total Operation	17,040,102.00	(011,003.30)			(1,232,920.00)	31,300.04	200,243.15			10,007,130.13
Mainter	nance										
prime83		0			21,83585				117,35968		139.195 53
prime83		325,845.78			·						325.845 78
prime83		496.95230									496,952 30
prime83		702.901 30					(131,63064)				571,270.66
prime83		0	523.99238					4_			523.992 38
prime83		0	447.000.50				0404400				181.93782
prime83		0	147 693 52				34 244 30				181.93782
primeos	Total Maintenance Total Maintenance	153,32188 1,679,021.26	671,685,90		21,835,85		(97,386.34)		117,359.68		2,392,516.35
	Total Maintenance	1,075,021.20	07 1,003.50		21,000.00		(37,366.34)		117,333.00		2,392,310.33
	Total Storage	19,227,153.84			21,835.85	(7,252,928.00)		286,245.13	117,359.68		12,399,666.50
Tranem	ission Expenses										
Operation											
prime85		394 236 20						(286.24513)			107,99107
prime85		511,15651						(========			511,15651
prime85	100 System Control and Load Dispatching	582,198 55									582.198.55
prime85		473,88919									473,889 19
prime85		636,933.49									636.93349
prime85		0									
	Total Operation	2,598,413.94						(286,245.13)			2,312,168.81
Mainten	oneo										
prime86		0			3,316.21				242,277 56		245.59377
prime862	<u> </u>	212,705.93			3,31021				272,217 30		212,705 93
prime863		1,220,878.42									1,220,878 42
	500 Maintenance of Measuring and Reg Station Equip	341,522.21									341.52221
	700 Maintenance of Other Equipment	7,13691									7,136.91
-	Total Maintenance	1,782,243.47			3,316.21				242,277.56		2,027,837.24
					•						
	Total Transmission	4,380,657.41			3,316.21			(286,245.13)	242,277.56		4,340,006.05



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Nicor Gas 2005 Budget - Operating and Maintenance Expense

2005 Budget	Operating and Maintenance Expense		Reclass #1	Reclass #2	Reclass#3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
			Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	Total
			Storage Budget	Measurement	Storage Tanks	Company Use	Gathering Lines	Storage	ABG Payroll	Reclass From	After
			Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Trauning Costs	Other	Prime 922	Reclasses
Distribution	Expenses										
Operation											
prime87000	Operation Supervision and Engineering	5,982,78397									5,982,783 97
prime87001	**Allocation Prime**	3,943,507 83									3,943,507 83
prime87002	*'Allocation Prime**	3,401,42023									3,401,420 23
prime87003	"Allocation Prime"	442,517 53									442,517 53
prime87100	Distribution Load Dispatching	55.026 31									55.026 31
prime87400	Mains and Services Expenses	15.935 534 12									15,935,534 12
prime87500	Measuring and Regulation Station Exp-General	0		57,038 89							57,038 89
prime87600	Measuring and Regulation Station Exp-Industrial	330,909 55									330.909 55
prime87700	Measuring and Regulation Station Exp-City Gate Check Statio	686,600 00									686,600 00
prime87800	Meter and hOuse Regulator Expenses	3,309,811 83									3,309,811 83
prime87801	**Allocation Prime**	2,364,784 00									2,364,784 00
prime87803	"Allocation Prime"	450,000 00									450,000.00
prime87900	Customer Installations Expense	4,738,680 31									4,738,680.31
prime88000	Other Expenses	89,750 26									89,750 26
prime88100	Rents	661,496 25									661,496.25
	Total Operation	42,392,822.19		57,038.8 9							42,449,861.08
Maintenance	1										
prime88500	Maintenance Supervision and Engineering	678,014 67			(25.152 06)				470,933 75		1,123,796 36
prime86600	Maintenance of Structures and Improvements	0			,				· · · · · · · · · · · · · · · · · · ·		•
prime88700	Maintenance of Mains	4,477,47910									4,477,479 10
prime88900	Maintenance of Measuring & Reg Station Equip-General	769,631 82									769,631.82
prime89000	Maintenance of Measuring & Reg Station Equip-Industrial	904,086 37									904,086 37
prime89200	Maintenance of Measuring 8 Reg Station Equip-City Gate Che	2,021,893 41									2,021,693 41
prime89300	Maintenance of Meters and House Regulators	1,994,399 15		34,092 11							2,028,491,26
·	Total Maintenance	10,645,504.52		34,092.11	(25,152.06)				470,933.75		11,325,378.32
	Total Distribution	53,238,326.71		91,131.00	(25,152.06)				470,933.75		53,775,239.40
	ccounts Expense										
Operation	0	000 050 00									
prime90100	Supervision	929,252 00 4,342,179 09									929,252 00 4,342,179 09
prime90200 prime90300	Meter Reading Expenses	4,342,179 09 26,137,202 30									26,137,202 30
prime90300 prime90400	Customer Records and Collection Expense Uncollectible Accounts	26,137,20230 30,355,35100									30,355,351 00
prime90400		61,763,984.39									30,355,351 00 61,763,984.39
	Total Customer Accounts Expense	61,763,984.39									61,763,364.33
	ervices and Informational Services										
Operation		170.000.55									
prime90900	Informational and Instructional Expenses	473,938.00									473,938.00
	Total Customer Services and Informational Services	473,938.00		•			·				473,938.00

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Nicor Gas 2005 Budget - Operating and Maintenance Expense

2005 Budget	Operating and Maintenance Expense		Reclass #1	Reclass #2	Reclass#3	Dl #4	Reclass#5	Reclass #6	Reclass #7	Reclass #8	
		-	Segregate	Segregate	Segregate	Reclass #4 Segregate	Reclass	Reclass	Reclass	Misc	Total
			Storage Budget	Measurement	Storage Tanks	Company Use	Gathering Lines	Storage	A&G Payroll	Reclass From	After
			Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Trauning Costs	Other	Prime 922	Reclasses
		-	Dadition	Daaget Daonet	Daagot Daonot		Едропоо	g cool	01.101	7 11110 022	1100100000
Sales Expen	<u>ses</u>										
Operation											
prime91100	Supervision	42.478 06									42,478 06
prime91200	Demonstrating and Selling Expenses	3,457,452.51									3,457,452 51
prime91300	Advertising Expenses	630,325.16									630,325.16
prime91400	Revenues from Merchandising, Jobbing, 8 Contract Work	(804,063 00)									(804,063.00)
prime91500	Costs and Expenses of Merchandising, Jobbing, 8 Contract W	3,105 00									3.10500
prime91600	Miscellaneous Sales Expenses	30,000.00									30.000 00
	Total Sales Expenses	3,359,297.73									3,359,297.73
Administrat	ve and General Expenses										
Operation	ve and General Expenses										
prime92000	Administrative and General Salaries	5,791,661,00							41,574,165 15	2,197,704 00	49,563,530,15
prime92001	"Allocation Prime**	49,066,913.99							(49,066,913 99)	2,137,704 00	49,303,330,13
prime92100	Office Supplies and Expenses	49,000,91399							14,859,906 32	8,773,480 00	23,633,386 32
prime92200	Administrative Expenses Transferred - Credit	1.759,707.83							(10,153,960,47)	(10.971.184.00)	(19,365,436 64)
prime92300	Outside Services Employed	2,913,68624							1,956,232 00	(10,571,104.00)	4.869.918.24
prime92400	Property Insurance	1,560,000 48							1,330,232.00		1,560,000.48
prime92500	Injuries and Damages	11,978,80915									11.978.809.15
prime92600	Employee Pension and Benefits	23,314,742 22									23,314,742.22
prime92700	Franchise Requirements	1,410,00000				5.437.023 00					6,847,023 00
prime92800	Regulatory Commission Expenses	0				3,401,020 00					-,- ,
prime92900	Duplicate Charges - Credit	0				(5,437,023 00)					(5,437,023 00)
prime93010	General Advertising Expenses	33,120.00				(0,407,02000)					33,12000
prime93020	Miscellaneous General Expenses	1.980.79849				5,437,02300					7,417,821.49
prime93100		1)				0,101,02000					1,111,021110
<u> </u>	Total Operation	99,809,439.40				5,437,023.00			(830,570.99)		104,415,891.41
Maintenance											
prime93200	Maintenance of General Plant	2,634,44431		(91,13100)		1,815,905 00					4,359,218.31
	Total Maintenance	2,634,444.31		(91,131.00)		1,815,905.00					4,359,218.31
		400 442 002 74		(0.4.4.0					/aaa ===:		
	Total General and Administrative Expenses	102,443,883.71		(91,131.00)		7,252,928.00			(830,570.99)		108,775,109.72
Total Opera	ing and Maintenance Expense	244,887,241.79							(0.00)		244,887,241.79

244,887,241.79

23-26/67 Reclass Explanation WP(G-10)4

Schedules G. 9 and G-10 Supporting Workpapers

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	1.4	2100	<u> </u>	<i>3</i> (32-35	34-37	40-42	43-46	47-49	
Nicor Gas	2)							(2 40	7 1 47	
2005 Budget - Operating and Maintenance Expense	Mb (Q 10)									
	(Ø	Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
	ν, γ	Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	Total
	' <i>O</i> '.	Storage Budget	Measurement	Storage Tanks	Company Use	Gathertng Lines	Storage	A&G Payroll	Reclass From	After
	Original Budget	Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Trauning Costs	Other	Prime 922	Reclasses
Underground Storage Expense	Original Budget Payroll									
Operation	Z Fayloli X									
prime81400 Operation Supervision and Engineering							230,271.94			230,271.94
prime81401 **Allocation Prime**	1,018,246.33						200,27 1.04			1,018,246.33
prime81500 Maps and Records	-									1,515,245,55
prime81600 Wells Expense	335,147.25					, e.g.,				335,147.25
prime81700 Lines Expense	-					41,893.53				41,893.53
prime81800 Compressor Station Expenses	635,745.18	(348,283.68)								287,461.50
prime81900 Compressor Station Fuel and Power	-									-
prime82000 Measuring and Regulating Station Expense	44,712.00									44,712.00
prime82100 Purification Expenses	237,204.72	(100,739.39)				12,718.49				149,183.82
prime82200 Exploration and Development										
prime82400 Other Expenses										
prime82600 Rents										
Total Operation	2,271,055.48	(449,023.07)				54,612.02	230,271.94			2,106,916.37
Maintenance						· · · · · · · · · · · · · · · · · · ·		100 000 75		
prime83000 Maintenance Supervision and Engineering	195,654.07							103,028.75		103,028.75
prime83100 Maintenance of Structures and Improvements prime83200 Maintenance of Reservoirs and Wells	118,115.93									195,654.07
prime83200 Maintenance of Reservoirs and Wells prime83300 Maintenance of Lines	120,645.05					(73,799.73)				118,115.93
prime83400 Maintenance of Compressor Station Equip	120,643.03	348,283.68				(13,199.13)				46,845.32 348,283.68
prime83500 Maintenance of Measuring and Regulating Station Equip		340,203.08								340,283.08
prime83600 Maintenance of Purification Equipment	•	100,739.39				19,187.71				119,927.10
prime83700 Maintenance of Other Equipment	9,101.58					10,107.77				9,101.58
Total Maintenance	443,516.63	449,023.07	-	-		(54,612.02)	-	103,028.75		940,956.43
										210,000,10
Total Storage	2,714,572.11	-	-	-	-		230,271.94	103,028.75		3,047,872.80
Transmission Expenses										
Operation										
prime85000 Operation Supervision and Engineering	326,637.20						(230,271.94)			96,365.26
prime85001 **Allocation Prime**	983,085.01									983,085.01
prime85100 System Control and Load Dispatching	530,632.58									530,632.58
prime85600 Mains Expense	373,040.69									373,040.69
prime85700 Measuring and Regulating Station Expenses	283,432.99									283,432.99
prime85900 Other Expenses										
Total Operation	2,496,828.47	·····					(230,271.94)			2,266,556.53
Maintenance										
prime86100 Maintenance Supervision and Engineering								212 692 76		212 692 76
prime86200 Maintenance of Structures and Improvements	84 331 43							212 032 70		84 331 43
prime86300 Maintenance of Mains	77 226 42									77 226 42
prime86500 Maintenance of Measuring and Reg Station Equip	238 596 21									238 596 21
prime86700 Maintenance of Other Equipment	611 91									611 91
Total Maintenance	400,765.97							212,692.76		613,458.73
	· · · · · · · · · · · · · · · · · · ·							,		· · · · · · · · · · · · · · · · · · ·
Total Transmission	2,897,594.44						(230,271.94)	212,692.76		2,880,015.26



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Nicor Gas 2005 Budget - Operating and Maintenance Expense

Suppose Supp		1, 3		Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
Prince P			•									Total
Marie September Septembe				Storage Budget	Measurement	Storage Tanks	Company Use	Gathering Lines	Storage	A&G Payroll	Reclass From	After
Page 100				Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Trauning Costs		Prime 922	Reclasses
Prime Prim		<u>Expenses</u>										
Part	Operation											
pime@102	prime87000											
Prime 104 10	prime87001	"Allocation Prime"	8,614,278 28									
prime#2100 Unifold/pote 100 Unifold/pote 100	prime87002	"Allocation Prime"	4,362,660 17									4,362,660 17
Prime#3400 Mains and Services Expenses 5,956,404.54 24,9615.2 24,961	prime87003	**Allocation Prime **	1,046,04352									1,046,043.52
Prime 8700 Measuring and Regulation Station E-po-General 24,96152 330,718 00 330,718 0	prime87100	Distribution Load Dispatching	55,02631									55,026 31
prime#8700 Measuring and Regulation Station Exp-Industrial \$30,718.00 \$23,456.00 \$25,4	prime87400	Mains and Services Expenses	8,996,404.54									8,996,404 54
prime#7/700 Measuring and Regulation Station Exp-Cry Gate Check Statio \$25,465 00 \$25,46	prime87500	Measuring and Regulation Station Exp-General			24,9615 2							24,961 52
prime#8700 Meter and fr.Usas Regulator Expenses 2,999,68781 2,939,68781 1,454,11700 1,454,11700	prime87600	Measuring and Regulation Station Exp-Industrial	330,718.00									330,718 00
	prime87700	Measuring and Regulation Station Exp-City Gate Check Statio	525,455 00									525,455 00
	prime87800	Meter and hOuse Regulator Expenses	2,999,687 81									2,939,68781
	prime87801	**Allocation Prime**	1,454,11700									1,454,117 00
Prime 88000 Prime 98000	prime87803	"Allocation Prime"										
113,916.25	prime87900	Customer Installations Expense	3,940,181.00									3,940,181.00
Total Operation 37,285,534.60 24,361.52 37,286,496.12	prime88000	Other Expenses	58,34018									58,340.18
Maintenance Prime88500 Maintenance Supervision and Engineering 396,699.42 413,427.48 810,126.90	prime88100	Rents	113.91625									113,916.25
Maintenance Maintenance Supervision and Engineering 396,699 42 413,427 48 810,126,90	· · · · · · · · · · · · · · · · · · ·	Total Operation	37.255.534.60		24,961,52							37,280,496,12
prime88500 Maintenance Supervision and Engineering prime8800 Maintenance of Structures and Improvements prime8800 Maintenance of Structures and Improvements prime8800 Maintenance of Maintenance		<u> </u>										
prime88500 Maintenance Supervision and Engineering prime8800 Maintenance of Structures and Improvements prime8800 Maintenance of Structures and Improvements prime8800 Maintenance of Maintenance	Maintenance											
Internation		Maintenance Supervision and Engineering	396 699 42							413 427 48		810 126 90
Prime 88700 Maintenance of Measuring & Reg Station Equip-General 506,877 35			000,000 12							110,121 10		0.0,.20.00
Primes 8900 Maintenance of Measuring 8 Reg Station Equip-General 506,877 35 508,2687 35 50			2 996 909 50									2 996 909 50
Maintenance of Measuring & Reg Station Equip-City Gate Che 2,082,885.75 2,082,885.75 2,082,885.75 2,082,885.75 2,082,885.75 2,082,882.14 2,0												
Autherance of Measuring & Reg Station Equip-City Gate Che 2,062,832,14 1,91848 1,887,15492												
Prime 89300 Maintenance of Meters and House Regulators 1,872,235,44 14,919.48 1,887,154.92 Total Maintenance 5,668,439,60 14,919.48 1,897,782,68 Total Distribution 45,923,974.20 39,881.00 413,427.48 46,377,282,68 Customer Accounts Expense Operation Prime 90100 Meter Reading Expenses 4,280,414.09 779,446.00 779,446.00 prime 90200 Meter Reading Expenses 4,280,414.09 4,280,414.09 prime 90400 Uncollectible Accounts Expense 15,760,572.83 Total Customer Accounts Expense 20,820,432.92 20,820,432.92 Customer Services and Informational Services 20,820,432.92 20,820,432.92 Customer Services and Informational Informational Expenses 20,820,432.92 Customer Services and Informational Expenses 20,820,432.92 Customer Services and Informational Expenses 20,820,432.92 Customer Services and Informational Informational Expenses 20,820,432.92 Customer Services and Informational Expenses 20,820,432.92												
Total Maintenance					14 919 48							
Total Distribution 45,923,974.20 39,881.00 413,427.48 46,377,282.68	printedeado									413 427 48		9 096 786 56
Customer Accounts Expense Operation prime 90100 Supervision 779,446 00 prime 90200 Meter Reading Expenses 4,280,414 09 prime 90300 Customer Records and Collection Expense 4,280,414 09 prime 90300 Uncollectible Accounts 15,760,572.83 prime 90400 Uncollectible Accounts Expense 20,820,432.92 Customer Services and Informational Services 20,820,432.92		Total Maintenance	0,000,700.00		14,010,40					710,727,70		5,050,100.00
Customer Accounts Expense Operation prime 90100 Supervision 779,446 00 prime 90200 Meter Reading Expenses 4,280,414 09 prime 90300 Customer Records and Collection Expense 4,280,414 09 prime 90300 Uncollectible Accounts 15,760,572.83 prime 90400 Uncollectible Accounts Expense 20,820,432.92 Customer Services and Informational Services 20,820,432.92		Total Distribution	45 923 974 20		30 881 00					413 427 48		46 377 292 69
Operation prime90100 Supervision 779,446 00 prime902000 Meter Reading Expenses 4,280,414 09 prime90300 Customer Records and Collection Expense 15,760,572.83 prime90400 Uncollectible Accounts 15,760,572.83 Total Customer Accounts Expense 20,820,432.92 Customer Services and Informational Services 20,820,432.92		Total Distribution	45,925,974.20		35,001.00					413,427.40		40,377,282.00
Operation prime90100 Supervision 779,446 00 prime902000 Meter Reading Expenses 4,280,414 09 prime90300 Customer Records and Collection Expense 15,760,572.83 prime90400 Uncollectible Accounts 15,760,572.83 Total Customer Accounts Expense 20,820,432.92 Customer Services and Informational Services 20,820,432.92	Customor As	accupts Exponso										
prime90100 Supervision 779,446 00 prime90200 Meter Reading Expenses 4,280,414 09 prime90300 Customer Records and Collection Expense 15,760,572.83 prime90400 Uncollectible Accounts Total Customer Accounts Expense 20,820,432.92 Customer Services and Informational Services Operation prime90000 Informational and Instructional Expenses		counts expense										
prime 90200 Meter Reading Expenses 4,280,414 09 prime 90300 Customer Records and Collection Expense 15,760,572.83 prime 90400 Uncollectible Accounts Total Customer Accounts Expense 20,820,432.92 Customer Services and Informational Services Operation prime 90900 Informational and Instructional Expenses		Cunantision	770 446 00									770 446 00
prime90300 Customer Records and Collection Expense 15,760,572.83 prime90400 Uncollectible Accounts Total Customer Accounts Expense 20,820,432.92 Customer Services and Informational Services Operation prime90900 Informational and Instructional Expenses	<u> </u>											
Drime90400 Uncollectible Accounts Total Customer Accounts Expense 20,820,432.92												
Total Customer Accounts Expense 20,820,432.92 Customer Services and Informational Services Operation prime90900 Informational and Instructional Expenses			15,760,572.63									15,760,572.65
Customer Services and Informational Services Operation prime90900 Informational and Instructional Expenses	pnme90400		00 000 400 00									
Operation prime90900 Informational and Instructional Expenses		Total Customer Accounts Expense	20,820,432.92									20,820,432.92
Operation prime90900 Informational and Instructional Expenses	_											
prime90900 Informational and Instructional Expenses		ervices and Informational Services										
Total Customer Services and Informational Services	prime90900											
		Total Customer Services and Informational Services										

Nicor Gas 2005 Budget - Operating and Maintenance Expense

2005 Budget	Operating and Maintenance Expense										
			Reclass #1	Reclass #2	Reclass #3	Reclass #4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
			Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	Total
			Storage Budget	Measurement	Storage Tanks	Company Use	Gathering Lines	Storage	A&G Payroll	Reclass From	After
			Buckets	Budget Bucket	Budget Bucket	Gas	Expense .	Trauning Costs	Other	Prime 922	Reclasses
Sales Expen	<u>ses</u>										
Operation											
prime91100	Supervision	25 000 00									25 000 00
prime91200	Demonstrating and Selling Expenses	2,359,417.87									2 359 417 87
prime91300	Advertising Expenses										
prime91400	Revenues from Merchandising Jobbing & Contract Work	286 019 00									286 01900
prime91500	Costs and Expenses of Merchandising Jobbing & Contract W	3 105 00									3 105 00
prime91600	Miscellaneous Sales Expenses										
	Total Sales Expenses	2,673,541.87									2,673,541.87
	ve and General Expenses										
Operation											
prime92000	Administrative and General Salaries	-							41,574,165.15		41,574,165.15
prime92021	**Allocation Prime**	32,418,662.17							(32,418,662.17)		
prime92100	Office Supplies and Expenses										
prime92200	Administrative Expenses Transferred - Credit								(9,884,651.97)		(9,884,651.97)
prime92300	Outside Services Employed										
prime92400	Property Insurance										-
prime92500	Injuries and Damages	847,587 69									847,587 69
prime92600	Employee Pension and Benefits	1,086,386 51									1,086,38651
prime92700	Franchise Requirements										
prime92800	Regulatory Commission Expenses										
prime92900	Duplicate Charges - Credit										
prime93010	General Advertising Expenses										
prime93020	Miscellaneous General Expenses	631,236 96									631,236 96
prime93100	Rents										
	Total Operation	34,983,873.33							(729,148.99)		34,254,724.34
Maintenance											
prime93200	Maintenance of General Plant	140.511.00		(39.881 00)							100,630.W
	Total Maintenance	140,511.00		(39,881.00)							100,630.00
-	Total Connection of Administrative Frances	25 424 294 22		/20 BO4 00\					(700 440 00)		24 255 254 24
	Total General and Administrative Expenses	35,124,384.33		(39,881.00)					(729,148.99)		34,355,354.34
Total Operat	ing and Maintenance Expense	110,154,499.87							(0.00)		110,154,499.87
Total Operat	пту апи маппенапсе Ехрепѕе	110,104,433.67							(0.00)		110,104,499.8/
		110,154,499.87							(0.00)		440 454 400 07
		110,104,439.07	-	-	-	-	•	-	(0.00)	-	110,154,499.87

Nicor Gas 2005 Budget • Operating and Maintenance Expense

•	Operating and Maintenance Expense		Reclass #1 Segregate Storage Budget Buckets	Reciass #2 Segregate Measurement Budget Bucket	Reclass #3 Segregate Storaae Tanks Budget Bucket	Reclass #4 Segregate Company Use Gas	Reclass #5 Reclass Gathering Lines Expense	Reclass #6 Reclass Storage Trauning Costs	Reclass #7 Reclass A&G Pavroll Other	Reclass #8 MIS~ Reclass From Prime 922	Total After Reclasses
Undergroun Operation	d Storaae Expense	Original Budget **Non-Payroll **									
prime81400	Operation Supervision and Engineering							55 973 19			55,973 19
prime81401	**Allocation Prime**	392 114 85									392,11485
prime81500	Maps and Records										•
prime81600	Wells Expense	105,247 00									105,247.00
prime81700	Lines Expense	53,142 00	(0.00 0.00 0.00)				37,277 15				90,419 15
prime81800	Compressor Station Expenses	698,987.50	(365,36370)			(7.050.000.00)					333,623 80
prime81900	Compressor Station Fuel and Power	13,740,93600	189,655.00			(7,252,928 00)					6,677,663 00
prime82000	Measuring and Regulating Station Expense	28,935 50	(40.054.40)				F 407 47				28.935 50
prime82100	Purification Expenses	245,53425	(46,954 13)				5,497.17				204,07729
prime82200	Exploration and Development										
prime82400 prime82600	Other Expenses Rents	12,18000									12,18000
philieozooo	Total Operation	15,277,077.10	(222,662.83)			(7,252,928.00)	42,774.32	55,973,19			7,900,233.78
	Total Operation	13,277,077.10	(222,002.03)			(1,232,320.00)	42,114.32	33,373.13			7,500,233.78
Maintenance											
	Maintenance Supervision and Engineering				21 835 85				14 330 93		36 166 78
prime83100	Maintenance of Structures and Improvements	130 191 71			2.00000						130 191 71
prime83200	Maintenance of Reservoirs and Wells	378 836 37									378 836 37
prime83300	Maintenance of Lines	582 256 25					(57 830 91)				524 425 34
prime83400	Maintenance of Compressor Station Equip		175 708 70				(/				175 708 70
prime83500	Ma~ntenanceof Measur~ngand Regulating Station Equip										
prime83600	Maintenance of Purification Equipment		46 954 13				15 056 59				62 010 72
prime83700	Maintenance of Other Equipment	144 220 30									144 220 30
-	Total Maintenance	1,235,504 63	222,662.83		21,835.85		(42,774.32)		14,330.93		1,451,559.92
	Total Storage	16,512,581.73			21,835.85	(7,252,928.00)		55,973.19	14,330.93		9,351,793.70
Transmissio Operation											
prime85000	Operation Supervision and Engineering	67 599 00						(55 973 19)			11 625 81
prime85001	**Allocation Prime**	(471 928 50)									(471 928 50)
prime85100	System Control and Load Dispatching	51 565 97									51 565 97
prime85600	Mains Expense	100 848 50									100 848 50
prime85700	Measuring and Regulating Station Expenses	353 500 50									353 500 50
prime85900	Other Expenses										
	Total Operation	101,585.47						(155,973.19)			45,612.28
MaIntenance					0.040.04				00.504.00		00.001.01
	Maintenance Supervision and Engineering	128 374 50			3 316 21				29 584 80		32 901 01 128 374 50
prime86200	Maintenance of Structures and Improvements										
prime86300	Maintenance of Mains	1 143 652 00 102 926 00									1 143 652 00 102 926 00
prime86500	Maintenance of Measuring and Reg Station Equip	102 926 00 6 525 00									102 926 00 6 525 00
primeso/00	Maintenance of Other Equipment				2 240 24				20 504 00		1,414,378.51
	Total Maintenance	1,381,477.50			3,316.21				29,584.80		1,4 14,376.51
	Total Transmission	1,483,062.97			3,316.21			(55,973.19)	29,584.80		1,459,990.79

Nicor Gas 2005 Budget - Operating and Maintenance Expense

2005 Budget	Operating and Maintenance Expense		Reclass #1	Reclass #2	Reclass#3	Davison#4	Reclass #5	Reclass #6	Reclass #7	Reclass #8	
		•	Segregate	Segregate	Segregate	Reclass #4 Segregate	Reclass	Reclass	Reclass	Misc	Total
			Storage Budget	Measurement	Storage Tanks	Company Use	Gathering Lines	Storage	A&G Payroll	Reclass From	After
			Buckets	Budget Bucket	Budget Bucket	Gas	Expense	Trauning Costs	Other	Prime 922	Reclasses
							- 				
Distribution	Expenses										
Operation prime87000	Operation Supervision and Engineering	1 224 077 42									
	Allocation Prime	1,224,077.43									1,224,077.43
prime87001		(4,670,770 45)									(4,670,770.45)
prime87002	"Allocation Prime"	(961,23994)									(961,239,94)
prime87003	**Allocation Prime**	(603,525 99)									(603,525 99)
prime87100	Distribution Load Dispatching										
prime87400	Mains and Services Expenses	6,939,12958									6,939,129 58
prime87500	Measuring and Regulation Station Exp-General			32,077 37							32,077 37
prime87600	Measuring and Regulation Station Exp-Industrial	191.55									191.55
prime87700	Measuring and Regulation Station Exp-City Gate Check Statio	161,14500									161.145 00
prime87800	Meter and hOuse Regulator Expenses	310,12402									310,12402
prime87801	**Allocation Prime **	910,667 00									910,667.00
prime87803	**Allocation Prime **	450,000.00									450,000.00
prime87900	Customer Installations Expense	798,499 31									798,499 31
prime88000	Other Expenses	31,410.08									31,410.08
prime88100	Rents	547,580 00									547,580 00
	Total Operation	5,137,287.59		32,077.37							5,169,364.96
Maintenance											
prime88500	Maintenance Supervision and Engineering	261,31525			(25.152.06)				57.506 27		313,66946
prime88600	Maintenance of Structures and Improvements										
prime88700	Maintenance of Mains	1,480,569,60									1.480.56960
prime88900	Maintenance of Measuring & Reg Station Equip-General	262.75447									262,754 47
prime89000	Maintenance of Measuring 8 Reg Station Equip-Industrial	71,200 62									71,200.62
prime89200	Maintenance of Measuring 8 Reg Station Equip-City Gate Che	(40.93873)									(40,938.73)
prime89300	Maintenance of Meters and House Regulators	122,16371		19,17263							141,336.34
	Total Maintenance	2,177,064.92		19,172.63	(25,152.06)				57,506.27		2,228,591.76
		• •		· · · · · · · · · · · · · · · · · · ·	<u> </u>				,		
	Total Distribution	7,314,352.51		51,250.00	(25,152.06)				57,506.27		7,397,956.72
	counts Expense										
Operation prime90100	Supervision	149,806 00									149.806.00
prime90200	Meter Reading Expenses	61,765.00									61.765 00
prime90300	Customer Records and Collection Expense	10,376,629.47									10,376,629 47
	Uncollectible Accounts	30,355,351.00									30,355,35100
prime90400	Total Customer Accounts Expense	40,943,551.47									40,943,551.47
	Total Customer Accounts Expense	40,943,001.47									40,943,551.47
Customer Se	ervices and Informational Services										
Operation											
prime90900	Informational and Instructional Expenses	473,938 00									473,938 00
	Total Customer Services and Informational Services	473,938.00									473,938.00
		-,									

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to/6

Nicor Gas 2005 Budget - Operating and Maintenance Expense

2000 Baaget	Operating and maintenance Expense		Reclass #1	Reclass #2	Reclass #3	Reclass#4	Reclass #5	Reclass#6	Reclass #7	Reclass #8	
			Segregate	Segregate	Segregate	Segregate	Reclass	Reclass	Reclass	Misc	Total
			Storage Budget	Measurement	Storage Tanks						After
			Buckets	Budget Bucket	Budget Bucket	Company Use Gas	Gathering Lines Expense	Storage Trauning Costs	A&G Payroll Other	Reclass From Prime 922	Reclasses
Sales Expens	202		buckets	budget bucket	budget bucket	Gas	Expense	Trauning Costs	Other	Prime 922	Reclasses
Operation	562										
prime91100	Supervision	17,478 06									17 478 06
prime91200	Demonstrating and Selling Expenses	1 098 034 64									1 098 034 64
prime91300	Advertising typenses	630,325 1ti									530,325 1 B
prime91400	Revenuesfrom Merchandising, Jobbing, & Contract Work	(1,090,08200)									(1,090,08200)
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract W	(1,090,08200)									(1,090,08200)
prime91600	Miscellaneous Sales Expenses	30,000 00									30,000 00
primes 1000	Total Sales Expenses	685.755.86						_			685,755.86
	Total odies Expelises	003,733.00	_:						·		663,733.66
A	ve and General Expenses										
Operation	ve and General Expenses										
prime92000	Administrative and General Salaries	5 791,661 00								2,197,704 00	7,989,36500
prime92000 prime92021	**Allocation Prime**	16,646,251 82							(16,648,251 82)	2,137,704 00	7,989,30300
prime92021	Office Supplies and Expenses	10,040,231 62							14,859,906 32	8,773,48000	23,633,38632
prime92200	Administrative Expenses Transferred - Credit	1 759.70783							(269.308 50)	(10.971.18400)	(9,480,78467)
prime92300	Outside Services Employed	2,913,686.24							1,956,232 00	(10,971,10400)	4,869,918.24
prime92400	Property Insurance	1,560,000 48							1,930,232 00		1,560,000.48
prime92500	Injuries and Damages	11.131,221 46									11,131,221 46
prime92600	Employee Pension and Benefits	22 228,355 71									22,228,355.71
prime92700	Franchise Requirements	1,410,000 00				5,437,023 00					
prime92800	Regulatory Commission Expenses	1,410,000 00				3,437,023 00					6,847,023 00
prime92900	Duplicate Charges - Credit					(5,437,023 00)	\				(5,437,02300)
prime93010	General Advertising Expenses	33,120 00				(3,437,023 00)	1				33,120 00
prime93020	Miscellaneous General Expenses	1,349,561 53				5,437,023.00					6,786,584.53
prime93100	Rents	1,349,301 33				5,457,025.00					0,780,004.00
printessioo	Total Operation	64,825,566.07				5,437,023.00			(101,422.00)		70,161,167.07
Maintenance		04,020,000.07				0,401,020.00			(101,422.00)		70,101,107.07
prime93200	Maintenance of General Plant	2,493,933.31		(51,250.00)		1,815,905,00					4,258,588.31
princoozoo	Total Maintenance	2,493,933.31		(51,250,00)		1,815,905.00					4,258,588.31
	. Ctal manifestality	Z1700,000.01		10 1,200,001		1,010,000.00					7,200,00001
	Total General and Administrative Expenses	67,319,499.38		(51,250.00)		7,252,928.00			(101,422.00)		74,419,755.38
	. C.	** ** ** **		(01,200.00)		1,202,320.00			(101,722.00)		11,110,150100
Total Operati	ing and Maintenance Expense	134,732,741.92							(0)		134,732,741.92
- Julia Operati	my and mannerance Expense	107,102,171.02							(0)		134,/32,/41.92

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134,732,741.92

Nicor Gas
2005 Budget - Operating and Maintenance Expense

G-10

WP (

Operation Supervision and Engineering
"Allocation Prime"
Maps and Records
Wells Expense

prime81700 prime81800 prime81900 prime82000 prime82100 prime82200

Lines Expense
Compressor Station Expenses
Compressor Station Fuel and Power
Compressor Station Fuel and Power
Measuring and Regulating Station Expense
Purification Expenses
Exploration and Development
Other Expenses

Rents Total Operation

10,007,150.15

(696,577.40)

12,180.00

we (6,0) 4 2/67 Total After Reclasses Allocation #1
Allocate Storage Supervision & General 15-05

TOPA

286,245.13 1,410,361.18

1,410,361.18)

278,687 36 34,835 92 239,056 22

37,233.53 123,970.75

440,394,25 132,312,68 621,085,30 6,677,663,00 73,647,50 353,261,11

Allocate Transmission Supervision &

TOTAL

General	Supervision &	Allocate Operations	Allocation #6	61
Materials	Operations	Allocate	Allocation #7	66.67
70				

Alloca	Allocation explanations wp (q-10) 4	nahons	WP (G-10	0) 4 25-	(+a)/25-52
52-53	45-HS	58-59	60-63	64-65	66-67
Allocation #2	Allocation #3	Allocation #4		Allocation #6	Allocation #7
ocate Transmission	Allocate Distribution	Allocate	Allocation #3	Alleasts Operations	Allocate
Supervision &	Supervision &	Net	Allocate Stores	Supervision &	Operations

Schedules. G and G-10 Supporting Workpapers

ation	Smis
	ion
	xpens
	ës

Total Storage

12,339,666.50

12,399,666.51

593.77 3,848.34 5,720.62 3,349.04 7,341.37 3,853.14

281,650 36 160,937,83 **089,093.75**

139,195.53 488,460.42 595,113.43 610,196.63 813,539.55

310,572./3

719,081.61 167,148.60

110,88 477,231.86

153,321.88 2,392,516.35

39,712.54 7,615.95 16,577.40

139,195.53 325,845.78 436,952.30 571,270.66 523,992.38

162,614.64 98,161.13 38,925.97 289,547.17

prime36300 prime36300 prime36300 prime36500 prime36700

OD Maintenance Supervision and Engineering
OD Maintenance of Structures and Improvements
OD Maintenance of Measuring and Reg Station Equip
OD Maintenance of Other Equipment
Total Maintenance

245,593,77 212,705,93 1,220,878,42 341,522,21 7,136,91 2,027,837,24

27,142.41 24,842.20 76,826.83 204.46 **129,015.90**

4,340,006.05

Total Transmission

Maintenance
prime83000
prime83100
prime83200
prime83300
prime83300
prime83600
prime83700

Maintenance Supervision and Engineering
 Maintenance of Structures and Improvements
 Maintenance of Reservoirs and Wells
 Maintenance of Reservoirs and Wells
 Maintenance of Lines
 Maintenance of Compressor Station Equip
 Maintenance of Measuring and Regulating Station Equip
 Maintenance of Prinfration Equipment
 Maintenance of Other Equipment
 Total Maintenance

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Nicer Gas
2005 Budget - Operating and Maintenance Expense

2003 Budget	- Operating and Maintenance Expense	Total After Reclasses	Allocation #1 Allocate Storage Supervision 8 General	Allocation #2 Allocate Transmission Supervision 8 General	Allocation #3 Allocate Distribution Supervision 8 General	Allocation #4 Allocate Net Fleet	Allocation #5 Allocate Stores Handling Exp	Allocation #6 Allocate Operations Supervision 8 General	Allocation #7 Allocate Operations Materials	TOTAL
Distribution	Expenses									
Operation prime87000	Operation Currential and Francisco	5.982.783 97								5,982,78397
prime87000	Operation Supervision and Engineering **Allocation Prime**	3,943,507,83			(3,943,507 83)					0.00
prime87001	**Allocation Prime**	3,401,420.23			(5,945,507 65)	(3,401,420.23)				0 00
prime87002	**Allocation Prime**	442,517 53				(5,401,420.23)	(442,517 53)			
prime87100	Distribution Load Dispatching	55,026.31			11,830 52	8,163 40	(442,317 33)			75 000 00
prime87400	Matns and Services Expenses	15,935,534.12			1,927,980 97	1,349,683.52	103.637 60			75,020 23 19,3 1 6,836 21
prime87500	Measuring and Regulation Station Exp-General	57,038.89			5.52091	3.74157	103.037 00			66,301 37
prime87600	Measuring and Regulation Station Exp-General Measuring and Regulation Station Exp-Industrial	330,909.55			70,983.14	49,660.74				451,553,43
prime87700	Measuring and Regulation Station Exp-rituds(rial Measuring and Regulation Station Exp-City Gate Check Statio	686,600 00			112,784.33	78,912 95				878,297.28
prime87800	Meter and hOuse Regulator Expenses	3,309,811.83			112,764.00	70,312 33		312,387 97	284,456 86	3,906,656 66
prime87801	"Allocatton Prime"	2,364,784 00						(2,364,784 00)	204,430 00	3,900,030 00
prime87803	"Allocation Prime"	450.000 00					208,160 25	(2,304,704 00)	(658.16025)	
prime87900	Customer Installations Expense	4,738,680 31					200,100 23	410,52650	373,70339	5,522,910.20
prime88000	Other Expenses	89.750 26			12,61922	8,843 70		410,32030	313,10333	
prime88100	Rents	661.49625			24.449.75	17,007 10				111,213 18 702,953 10
	Total Operation	42,449,861.08			(1,777,338.99)	(1,885,407.25)	(130,719.68)	(1,641,869.53)		37,014,525.63
Maintenance										
prime88500	Maintenance Supervision and Engineering	1,123,796 36								1,123,796 36
prime88600	Maintenance of Structures and Improvements									
prime88700	Maintenance of Mains	4,477,47910			642.791 78	449.667 75	37,392 73			5,607,33136
prime88900	Maintenance of Measuring & Reg Station Equip-General	769.63182			108,84082	76.191 82				954,664 46
prime89000	Maintenance of Measuring 8 Reg Station Equip-Industrial	904,08637			178,640 91	124.832 12				1,207,559 40
prime89200	Maintenance of Measuring 8 Reg Station Equip-City Gate Che	2,021,893.41			442,461.58	309,529 25	93,326.95			2,867,211 19
prime89300	Maintenance of Meters and House Regulators	2,028,491 26			404 603 90	282.998 17				2,716,093.33 14,476,656.1 0
	Total Maintenance	11,325,378.32			1,777,338.99	1,243,219.11	130,719.68			14,476,656.10
	Total Distribution	53,775,239.40				(642,188.14)		(1,641,869.53)		51,491,181.73
Customer Ac	ccounts Expense									
prime90100	Supervision	929.25200								929.252 00
prime90200	Meter Reading Expenses	4,342,179 09				642,188 14				4,984,367 23
prime90300	Customer Records and Collection Expense	26,137,202.30						1,641,869 53		27,779,071.83
prime90400	Uncollectible Accounts	30,355,351 00						1,011,000		30,355,351 00
,	Total Customer Accounts Expense	61,763,984.39				642,188.14		1,641,869.53		64,048,042.06
Customer Se	ervices and Informational Services									
prime90900	Informational and Instructional Expenses	473 938 00								473 938 00
printeguado	Total Customer Services and Informational Services	473,938.00 473,938.00								473 938 00 473,938.00
	rotal Customer Services and informational Services	4/3,530.00								473,538.00

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Nicor Gas 2005 Budget - Operating and Maintenance Expense

_000 _uugo.	— —	Total	Allocation #1 Allocate Storage	Allocation #2 Allocate Transmission	Allocation #3 Allocate Distribution	Allocation #4 Allocate	Allocation #5 Allocate	Allocation #6 Allocate Operations	Allocation #7 Allocate	
		After	Supervision 8	Supervision 8	Supervision 8	Net	Stores	Supervision 8	Operations	
		Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
	_	Neciasses	General	General	General	1 1001	rianding Exp	General	Materiais	TOTAL
Sales Expen	ses									
Operation										
prime91100	Supervision	42.478 06								42.47806
prime91200	Demonstrating and Selling Expenses	3,457,452.51								3,457,452.51
prime91300	Advertising Expenses	630,325 16								630,32516
prime91400	Revenues from Merchandising, Jobbing, 8 Contract Work	(804,063.00)								(804,06300)
prime91500	Costs and Expenses of Merchandising, Jobbing. 8 Contract W	3,105.00								3,105 00
prime91600	Miscellaneous Sales Expenses	30,000 00								30,000 00
	Total Sales Expenses	3,359,297.73								3,359,297.73
Administrati	ve and General Expenses									
Operation										
prime92000	Administrative and General Salaries	49 583 530 15								49 563 530 15
prime92021	**Allocation Prime**									
prime92100	Office Supplies and Expenses	23,633,386 32								23,633,386 32
prime92200	Administrative Expenses Transferred - Credit	(19,365,436.64)								(19,365,436 64)
prime92300	Outside Services Employed	4,869,91824								4,869,918 24
prime92400	Property insurance	1,560,000 48								1,560,000 48
prime92500	Injuries and Damages	11,978,809 15								11,978,809.15
prime92600	Employee Pension and Benefits	23,314,74222								23,314,742.22
prime92700	Franchise Requirements	6,847,023.00								6,847,02300
prime92800	Regulatory Commission Expenses									
prime92900	Duplicate Charges - Credit	(5,437,02300)								(5,437,023 00)
prime93010	General Advertising Expenses	33,120.00								33,120.00
prime93020	Miscellaneous General Expenses	7,417,821.49								7,417,821 49
prime93100	Rents									
	Total Operation	104,415,891.41								104,415,891.41
Maintenance										· · ·
prime93200	Maintenance of General Plant	4.359.218.31								4,359,218 31
	Total Maintenance	4,359,218.31								4,359,218.31
		.,,								, ,
	Total General and Administrative Expenses	108,775,109.72								108,775,109.72
		, ,								,,
Total Operat	ing and Maintenance Expense	244,887,241,79		0.00	0.00		(0.00)			244,887,241.79
	· · · · · · · · · · · · · · · · · · ·						(0.00)			

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Nicer Gas
2005 Budget - Operating and Maintenance Expense

2005 Budget	 Operating and Maintenance Expense 	O .								
ŭ			Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	
		Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
		After	Supervision 8	Supervision 8	Supervision &	Net	Stores	Supervision &	Operations	
		Recidsses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
		Reclusses		General	General	rieet	Halluling Exp	General	Materials	TOTAL
		payroll								
	d Storage Expense	Paykow								
Operation										
prime81400	Operation Supervision and Engineering	230 271 94								230 271 94
prime81401	"Allocatton Prime**	1 018 246 33	(1 018 246 33)							
prime81500	Mans and Records									
prime81600	Wells Expense	335,147 25	201,20547							536.35272
prime81700	Lines Expense	41.89353	25,15068							67.044 21
prime81800	Compressor Station Expenses	287,461 50	172,592.75							460,05425
prime81900	Compressor Station Fuel and Power	•	,							
prime82000	Measuring and Regulating Station Expense	44.71200	26,881 70							71.59370
prime82100	Purification Expenses	149.183.82	69,50385							238,687 67
prime82200	Exploration and Development	140.100 02	00,00000							200,007 07
prime82400	Other Expenses									
prime82600										
primeazauu	Rents	2 400 040 27	(502.044.00)							
	Total Operation	2,106,916.37	(502,911.88)							1,604,004.49
Maintenance										
prime83000	Maintenance Supervision and Engineering	103 028 75								103 028 75
prime83100	Maintenance of Structures and Improvements	195 654 07	117 403 80							313 057 87
prime83200	Maintenance of Reservotrs and Wells	118 115.93	70 869 94							188 985.87
prime83300	Maintenance of Lines	46 845 32	28 103 60							74 948 92
prime83400	Maintenance of Compressor Station Equip	348 283 68	209 045 99							557 329 67
prime83500	Ma~ntenancef Measuring and Regulating Station Equip									
prime83600	Maintenance of Purification Equipment	119927 10	71 990 02							191 917 12
prime83700	Maintenance of Other Equipment	9 101 58	5 498 53							1460011
primocorou	Total Maintenance	940,956.43	502,911.88							1,443,868.31
	Total maintenance	010,000,10	002,011.00							-,,000.01
	Total Storage	3,047,872.80								3,047,872.80
	Total Olorage	3,047,072.00								0,047,072,00
T	- F									
Transmissio	n Expenses									
Operation										
prime85000	Operation Supervision and Engineering	96,365.26								96,365.26
prime85001	"Allocation Prime**	983,065 01		(983,085 01)						
prime85100	System Control and Load Dispatching	530.63258		328,54702						859,179 60
prime85600	Mains Expense	373,04069		230,926 67						603,967.36
prime85700	Measuring and Regulating Station Expenses	283,43299		175.48067						458,913 66
prime85900	Other Expenses									
	Total Operation	2,266,556.53		(248,130.65)						2,018,425.88
	'			, ,						
MaIntenance										
prime86100	Maintenance Supervision and Engineering	212 692 76								212 692 76
prime86200	Maintenance of Structures and Improvements	84 331 43		52 201 81						136 533 24
prime86300	Maintenance of Mains	77 226 42		47 777 93						125 004 35
prime86500	Maintenance of Measuring and Reg Station Equip	238 596 21		147 757 68						386 353 89
prime86700	Maintenance of Other Equipment	611 91		393 23						1 005 14
	Total Maintenance	613,458.73		248,130.65						861,589.38
	Total Transmission	2,880,015.26								2,880,015.26
							·			

Nicor Gas

2005 Budget - Operating and Maintenance Expense

Allocation #1 Allocation #	2005 Budget	t - Operating and Maintenance Expense									
Material Properties				Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	
Peer											
Distribution Security Secur											
Sperimen		<u> </u>	Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Emmistry 000 Cheration Supervisers and Exponenting 4,758,70644 4,758,70644 1		Expenses									
PrimeSP000 "Allocation Prime" 6,614,278 (8) (4,82,560,17) (4,82,560,17) (4,82,560,17) (1,046,0452											
PrimeSpring "Allocation Prime" 438/26917											4,758,70654
Prime\$703						(8,614,278 28)					
Exercised Prime							(4,362,660_17)				
Prime\$700 Mains and Services Expenses 8,896,40454 421152066 1731 103.54 244.983.39 15,184,012.12								(1,046,04352)			
Prime\$7500 Measuring and Regulation Station Eyn-Centeral 24 961 52 12 05999 4,768 33 12 05984 544,820 4 544,820 4 544,820 5 544,820 4 544,820 5 544,82											
Prime\$700 Measuring and Regulation Station Exp-industrial \$33,718.00 \$155,057.01 \$3,848.84 \$73,037.08 \$73,03								244.983 39			
Prime\$1700 Measuring and Regulation Station Exp-CityGate Cheek Statio \$25,655 0 \$26,556 0 \$26,556 0 \$10,213.72 \$12,0888 \$212,08784 \$3,034,445 \$1,009,145 \$1,009,14											
Prime 87800 Meler and fr. Ougs Regulator Expenses 2,999,88781 192,08886 212,68784 3,404,44515 197,00797 1,454,11700 1,454,11											
Prime\$7801 **Allocation Prime**						246,368.36	101,213.72				
Prime 87803 "Allocation Prime" 492.058 87 (492.058 87) (492.058 87) (192.058 87) (212,667 84	3,404,44451
Drime\$900 Customer Installations Expense 3,940,181 00 27,965 69 11,342 92 28,243 71 279 391 03 4,472,0057 44 279 391 03 4,472,0057 44 279 391 03 4,472,0057 44 279 391 03 27,24870 prime\$8100 Rents 113,91625 53,40853 21,813,30 (1,009,593.43) 29,661 223.67 20,000			1,454,117.00						(1,454.117 00)		
Prime88000 Cher Expenses 58.340 18 27,565 69 11,342 92 139.1380								492,058 87			
Prime88100 Rents									252,434 71	279,391.03	
Total Operation 37,280,486.12 (3,882,455.22 (2,418,222.54 (399,001.26 (1,009,593.43) 29,661,223.67											
Maintenance Supervision and Engineering 810 126 90	prime88100										
Prime88500 Maintenance Supervision and Engineering 810 128 90		Total Operation	37,280,496.12			(3,882,455.22)	(2,418,222.54)	(309,001.26)	(1,009,593.43)		29,661,223.67
Prime88500 Maintenance Supervision and Engineering 810 128 90											
Prime 88600 Maintenance of Structures and Improvements											
prime88700 Maintenance of Mains 2,996,90950 1,404,127.36 576,74367 88,39068 5,066,171,21			810 126 90								8 1 0 12690
Prime88900 Maintenance of Measuring 8 Reg Station Equip-Celereral 506,877.35 327,754.08 97,723.59 842,385.02											
Prime 89000 Maintenance of Measuring 8 Reg Station Equip-Industrial 832,885.75 330,226.81 160,109.63 220,610.58 3,646,966.82 220,610.58 3,646,968.82 220,610.58 3,646,968.82 220,610.58 3,646,968.82 220,610.58 3,646,968.82 220,610.58 220,6								88,39068			
Prime89200 Maintenance of Measuring 8 Reg Station Equip-City Gate Che 2,062,832.14 986,522.02 397,002.08 220,610.58 3,646,966.82 Prime89300 Maintenance of Meters and House Regulators 1887,154.92 883.824.95 362,973.33 3,133,935.20 Total Maintenance 9,096,786.56 3,882,455.22 1,594,552.30 309,001.26 14,882,795.34 Total Distribution 46,377,282.68 (823,670.24) (1,009,593.43) 44,544,019.01 Customer Accounts Expense Operation Prime90100 Supervision 779,446.00											
Prime 89300 Maintenance of Meters and House Regulators 1887, 15492 883,824.95 362,973.33 31,933.953.20 Total Maintenance 9,996,786.56 3,882,455.22 1,594,552.30 309,001.26 14,882,795.34 Total Distribution 46,377,282.68 (823,670.24) (1,009,593.43) 44,544,019.01											
Total Maintenance 9,096,786.56 3,882,455.22 1,594,552.30 309,001.26 14,882,795.34								220,61058			3,646,966 82
Total Distribution	prime89300										
Customer Accounts Expense Operation prime90100 Supervision 779 446 00 779 446 00 prime90200 Meter Reading Expenses 4 280 414 09 \$23 670 24 \$5 104 084 33 prime90300 Customer Records and Collection Expense 1 5760 572 83 1 009 593 43 16770 16626 prime90400 Uncollectible Accounts 7 total Customer Account Expense 20,820,432.92 823,670.24 1,009,593.43 22,653,696.59 Customer Services and Informational Services Operation prime90300 Informational and Instructional Expenses Informational Expenses Informational Expenses		Total Maintenance	9,096,786.56			3,882,455.22	1,594,552.30	309,001.26			14,882,795.34
Customer Accounts Expense Operation prime90100 Supervision 779 446 00 779 446 00 prime90200 Meter Reading Expenses 4 280 414 09 \$23 670 24 \$5 104 084 33 prime90300 Customer Records and Collection Expense 1 5760 572 83 1 009 593 43 16770 16626 prime90400 Uncollectible Accounts 7 total Customer Account Expense 20,820,432.92 823,670.24 1,009,593.43 22,653,696.59 Customer Services and Informational Services Operation prime90300 Informational and Instructional Expenses Informational Expenses Informational Expenses											
Prime 90100 Supervision 779 446 00 7		Total Distribution	46,377,282.68				(823,670.24)		(1,009,593.43)		44,544,019.01
Prime 90100 Supervision 779 446 00 7											
prime90100 Supervision 779 446 00 prime90200 Meter Reading Expenses 4 280 414 09 823 670 24 5 104 084 33 prime90300 Customer Records and Collection Expense 1 5760 572 83 1 009 593 43 1 6770 16626 prime90400 Uncollectible Accounts Total Customer Account Expense 20,820,432.92 823,670.24 1,009,593.43 22,653,696.59 Customer Services and Informational Services Operation prime90900 Informational and Instructional Expenses Informational and Instructional Expenses	Customer Ac	ccounts Expense									
Prime 90200 Meter Reading Expenses 4 280 414 09 5 104 084 33 Prime 90300 Customer Records and Collection Expense 15 760 572 83 1 009 593 43 16770 16626 Prime 90400 Uncollectible Accounts Total Customer Account Expense 20,820,432.92 823,670.24 1,009,593.43 22,653,696.59 Customer Services and Informational Services Operation Prime 90900 Informational and Instructional Expenses	Operation										
prime90300 Customer Records and Collection Expense 15 760 572 83 1 009 593 43 16770 16626 prime90400 Uncollectible Accounts Total Customer Account Expense 20,820,432.92 823,670.24 1,009,593.43 22,653,696.59 Customer Services and Informational Services Operation prime90900 Informational and Instructional Expenses	prime90100		779 446 00								
prime90400 Uncollectible Accounts Total Customer Account Expense 20,820,432.92 823,670.24 1,009,593.43 22,653,696.59 Customer Services and Informational Services Operation prime90900 Informational and Instructional Expenses							823 670 24				
Total Customer Account Expense 20,820,432.92 823,670.24 1,009,593.43 22,653,696.59 Customer Services and Informational Services Operation prime90900 Informational and Instructional Expenses			15 760 572 83						1 009 593 43		16770 16626
Customer Services and Informational Services Operation prime90900 Informational and Instructional Expenses	prime90400	Uncollectible Accounts									
Operation prime90900 Informational and Instructional Expenses		Total Customer Accounh Expense	20,820,432.92				823,670.24		1,009,593.43		22,653,696.59
Operation prime90900 Informational and Instructional Expenses	-										
prime90900 Informational and Instructional Expenses	Customer Se	ervices and Informational Services									
prime90900 Informational and Instructional Expenses	Operation										
		Informational and Instructional Expenses									
	<u>. </u>									-	

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Nicor Gas

2005 Budget - Operating and Maintenance Expense

2005 Budget	Operating and Maintenance Expense									
			Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	
		Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
		Afler	Supervision &	Supervision 8	Supervision 8	Net	Stores	Supervision &	Operations	
•		Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Sales Expens	ses									
Operation										
prime91100	Supervision	25,000.00								25,000.00
prime91200	Demonstrating and Selling Expenses	2,359,417.87								2,359,417.87
prime91300	Advertising Expenses									
prime91400	Revenues from Merchandising, Jobbing, & Contract Work	286,019.00								286,019.00
prime91500	Costs and Expenses of Merchandising, Jobbing, & Contract W	3,105.00								3,105.00
prime91600	Miscellaneous Sales Expenses	-								
	Total Sales Expenses	2,673,541.87	-	-		-	-	-	-	2,673,541.87
Administrati	ve and General Expenses									
Operation										
prime92000	Administrative and General Salaries	41,574,165.15								41,574,165.15
prime92021	"Allocation Prime**									
prime92100	Office Supplies and Expenses									
prime92200	Administrative Expenses Transferred - Credit	(9,884,65197)								(9,884,651.97)
prime92300	Outside Services Employed									
prime92400	Property Insurance									
prime92500	Injuries and Damages	847,587 69								847,587.69
prime92600	Employee Pension and Benefits	1,086,386 51								1,086,386 51
prime92700	Franchise Requirements									
prime92800	Regulatory Commission Expenses									
orime92900	Dunlicate Charnes - Credit									
prime93010	General Advertising Expenses									
prime93020	Miscellaneous General Expenses	631,236.96								631,236.96
prime93100	Rents	-								-
	Total Operation	34,254,724.34								34,254,724.34
Maintenance										
prime93200	Maintenance of General Plant	100,630 00								100,630 00
	Total Maintenance	100,630.00								100.630.00
	Total General and Administrative Expenses	34,355,354.34								34,355,354.34
			·	·	·	·				
Total Operat	ing and Maintenance Expense	110,154,499.87		0.00	0.00			(0.00)		110,154,499.87
		110,154,499 87						(000)		110,154,499.87

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Nicer Gas
2005 Budget * Operating and Maintenance Expense

Part	2005 Budget	Operating and Maintenance Expense	M								
Male				Allocation #1	Allocation#2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	
Reclasors Recl											
Procession Pro											
Page			Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Page			1001								
Page	Underground	I Storage Expense	Noncake								
Prime 10			•								
Prime 100 Major Major		Operation Supervision and Engineering	55,973 19								55 973 19
Prime 100 Repair of Reports 100				(392 114 85)							
Prime 100 Verlis Espense 105,37 00 77,81 8 182,77 8 9 100,164 8 9 100,				(_
Primes 170			105.247 00	77.481 89							182.728 89
Prime 1900 Compressor 1900											
Emmel 100 Compressor Station Fuel and Power 6,877,683.00 32,2273 3											
Prime Prim			6 677 663 00	00.100 11							
Princage Princage				10 35183							
Primase Prim											
Primes P			20 .,0 20	0 1, 100.00							200,011.10
Part											
Total Operation 7,906,283,78 (193,685.2) 7,706,568.28 Maintenance Permas 2000 Maintenance Supervision and Engineering 8 166.78			12 18000								12 18000
Maintenance Primes 2000 Martinanance Supervision and Engineering 36 166 78 42 10 44 175 40 256 176 40 256 176 40 256 176 40 257 176 40 256 176 40 257	piiiiioozooo			(193.665.52)							
Matricanco Supervision and Engineering 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 16 78		Total operation	7,000,200110	(100,000,02)							7,700,000.20
Matricanco Supervision and Engineering 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 166 78 30 16 78	Maintenance										
Maintenance of Structures and Improvements 130 191 71 45 210 84 175 402 55 100 822 37			36 166 78								36 16678
Maintenance of Reservoirs and Wells 378 836 37 2729 119 190 19				45 210 84							
Maintenance of Lines											
primes8400 Maintenance of compressor Sation Equip 175 708 70 8050 118 256 200 88 primes8500 Maintenance of Purification Equipment 62 010 72 27 722 52 89 733 24 primes8700 Maintenance of Purification Equipment 14 220 30 21 11742 86 537 72 Total Maintenance of Durification Equipment 1,451,559.92 193,665.52 13,645,225.44 Total Storage 9,351,793.70 9,351,793.70 9,351,793.70 Transmission Expenses Operation primes8500 Poperation 1 162 81 primes8500 Poperation 11 625 81 11 625 81 primes8500 Poperation 11 625 81 11 625 81 primes8500 Poperation 10 048 450 (10 007 50) primes8500 Poperation 45,512.8 113,114.75 32 201 01											535 247 71
Prime\$3500 Ma-Intenance of Purification Equipment 62 010 72 27 722 52 89 32 42											
Primes P			11010010	0000110							200 200 00
Prime83700 Maintenance of Other Equipment 144 220 30 2 11742 146 337 72 146 337 72 146 337 72 146 337 72 148 337 72			62 010 72	27 722 52							89 733.24
Total Maintenance		Maintenance of Other Egutoment									
Transmission Expenses Spatial Spatial	printing services										
Transmission Expenses Superior Expenses Superior Super			1,101,000	,							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Transmission Expenses Supervision and Engineering 11 625 81 1625 8		Total Storage	9,351,793.70								9,351,793.70
Operation prime850001 Operation Supervision and Engineering 11 625 81 prime85001 "Allocation Prime" (471 928 50) 471 928 50 prime85010 System Control and Load Dispatching 51 565 97 (157 718 51) (106 152 54) prime85600 Mains Expense 100 848 50 (110 856 600) (10 907 50) prime85700 Measurting and Regulating Station Expenses 335 500 50 (84 239 24) 269 261 361 prime85900 Other Expenses Total Operation 45,612.8 119,114.75 164,727.03 Maintenance Prime85100 Mattenance Supervision and Engineering 32 901 01 prime85200 Mattenance Supervision and Engineering 32 901 01 32 901 01 prime86300 Mattenance of Structures and Improvements 128 374 50 (25 059 40) 33 315 10 prime86300 Maintenance of Mains and Engineering 11 207 1627 70 30 85 1 11 207 1627 prime86700 Maintenance of Mains and Engineering 10 29 60 00 (79 30 85) 11 207 1627											<u>::</u>
Operation prime850001 Operation Supervision and Engineering 11 625 81 prime85001 "Allocation Prime" (471 928 50) 471 928 50 prime85010 System Control and Load Dispatching 51 565 97 (157 718 51) (106 152 54) prime85600 Mains Expense 100 848 50 (110 856 600) (10 907 50) prime85700 Measurting and Regulating Station Expenses 335 500 50 (84 239 24) 269 261 361 prime85900 Other Expenses Total Operation 45,612.8 119,114.75 164,727.03 Maintenance Prime85100 Mattenance Supervision and Engineering 32 901 01 prime85200 Mattenance Supervision and Engineering 32 901 01 32 901 01 prime86300 Mattenance of Structures and Improvements 128 374 50 (25 059 40) 33 315 10 prime86300 Maintenance of Mains and Engineering 11 207 1627 70 30 85 1 11 207 1627 prime86700 Maintenance of Mains and Engineering 10 29 60 00 (79 30 85) 11 207 1627	Transmission	Expenses									
Prime8500 Operation Supervision and Engineering 11 625 81		 _									
Prime8500 "Allocation Prime" (471 928 50) 471 928 50 471 928		Operation Supervision and Engineering	11 625 81								11 625 81
Prime85100 System Control and Load Dispatching 51 565 97 (157 718 51) (106 152 54)	prime85001				471 928 50						
Prime8500 Mains Expense 100 848 50 (110 856 00) (84 239 24) 269 261 26											(106 152 54)
Prime85700 Measuring and Regulating Station Expenses 353 500 50 (84 239 24) 269 261 26	prime85600	Mains Expense	100 848 50		(110 856 00)						
Description Total Operation Total Maintenance Tota											
Maintenance Prime86100 Matntenance Supervision and Engineering 32 901 01 97 97 97 97 97 97 97 9					, ,						
Maintenance prime86100 prime86200 Matntenance Supervision and Engineering prime86200 32 901 01 prime86200 prime86300 Matntenance of Structures and Improvements 128 374 50 (25 059 40) prime86300 prime86300 Maintenance of Mains 1 143 652 00 (22 935 73) 112071627 prime86500 prime86500 prime86700 Maintenance of Measuring and Reg Station Equip 102 926 00 (70 930 85) 31 995 15 prime86700 prime86700 maintenance of Other Equipment 6 525 00 (188 77) 6 336 23 Total Maintenance 1,414,378.51 (119,114.75) 119,114.75	<u> </u>		45,612.28		119,114,75						164,727.03
prime86100 prime86100 prime86200 Matntenance Supervision and Engineering prime86200 32 901 01 prime86200 prime86300 prime86300 prime86300 prime86300 prime86300 prime86300 maintenance of Mains 1 143 652 00 (22 935 73) prime86500 prime86300 prime86300 maintenance of Measuring and Reg Station Equip 102 926 00 (70 930 85) prime86700 prime86700 maintenance of Other Equipment 6 525 00 (188 77) Total Maintenance 1,414,378.51 (119,114.75)			· · · · · · · · · · · · · · · · · · ·								
prime86100 prime86100 prime86200 Matntenance Supervision and Engineering prime86200 32 901 01 prime86200 prime86300 prime86300 prime86300 prime86300 prime86300 prime86300 maintenance of Mains 1 143 652 00 (22 935 73) prime86500 prime86300 prime86300 maintenance of Measuring and Reg Station Equip 102 926 00 (70 930 85) prime86700 prime86700 maintenance of Other Equipment 6 525 00 (188 77) Total Maintenance 1,414,378.51 (119,114.75)	Maintenance										
prime86200 prime86200 prime86300 prime86300 maintenance of Mains 128 374 50 (25 059 40) 103 315 10 prime86300 prime86300 prime86300 prime86500 prime86500 maintenance of Mains 1 143 652 00 (22 935 73) 112071627 prime86700 prime86700 maintenance of Other Equipment 102 926 00 (70 930 85) 31 995 15 prime86700 maintenance of Other Equipment 6 525 00 (188 77) 6 336 23 Total Maintenance 1,414,378.51 (119,114.75) 119,114.75)			32 901 01								32 901 01
prime86300 prime86300 prime86300 prime86500 prime86500 Total Maintenance of Mains 1 143 652 00 (22 935 73) (22 935 73) 112071627 prime86500 prime86700 prime86700 Total Maintenance Maintenance of Measuring and Reg Station Equip (188 77) 31 995 15 31 995 15 Total Maintenance 1,414,378.51 (119,114.75) 119,114.75)					(25 059 40)						
prime86500 prime86700 prime86700 Total Maintenance of Measuring and Reg Station Equip 102 926 00 (70 930 85) 31 995 15 Author ance of Other Equipment 6 525 00 (188 77) 6 336 23 Total Maintenance 1,414,378.51 (119,114.75) 11,295,263.76											
prime86700 Matntenance of Other Equipment 6 525 00 (188 77) Total Maintenance 1,414,378.51 (119,114.75)											
Total Maintenance 1,414,378.51 (119,114.75) 1,295,263.76											
, projection ()	P.1111000700										
Total Transmission 1,459,990.79 1,459,990.79		. otal manifoliuloo	1,717,010.01		(110,114.70)						1,233,203,10
11100100010		Total Transmission	1,459,990.79								1,459,990 79
			-,,-								.,,

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Nicor Gas 2005 Budget - Operating and Maintenance Expense

2005 Budget	Operating and Maintenance Expense									
	_		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation #5	Allocation #6	Allocation #7	
		Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
		After	Supervision 2	Supervision 8	Supervision &	Net	Stores	Supervision &	Operations	
	_	Reclasses	General	General	General	Fleet	Handling Exp	General	Materials	TOTAL
Distribution	Fynenses									
Operation	<u> Expenses</u>									
prime87000	Operation Supervision and Engineering	1,224,077 43								1,224,077.43
prime87001	**Allocation Prime **	(4,670,770 45)			4,670,77045					
prime87002	**Allocation Prime**	(561,23994)				961,239 94				
prime87003	**Allocation Prime**	(603.52599)					603.525 99			
prime87100	Distribution Load Dispatching				(14,012 31)	(2,306.98)				(16,319 29)
prime87400	Mains and Services Expenses	6,939,12958			(2,283,53568)	(381,42002)	(141,34579)			4,132,824 09
prime87500	Measuring and Regulation Station Exp-General	32,077.37			(6,53908)	(1.05736)				24,480.93
prime87600	Measuring and Regulation Station Exp-Industrial	191 55			(84073.87)	(14,034 10)				(97.91642)
prime87700	Measuring and Regulation Station Exp-City Gate Check Statio	161.14500			(133.584 03)	(22.30077)				5,260 20
prime87800	Meter and hOuse Regulator Expenses	310,124 02						120,29911	71,789 02	502,212 15
prime87801	"Allocation Prime"	910,667 00						(910.66700)		
prime87803	**Allocation Prime**	450,000.00					(283.89862)		(166,101 38)	
prime87900	Customer Installations Expense	798.499 31					,	158,091 79	94,312 36	1,050,903.46
prime88000	Other Expenses	31,41008			(14.946 47)	(2.499 22)				13.96439
prime88100	Rents	547,580 00			(28,958.78)	(4,80620)				513.815 02
-	Total Operation	5,169,364.96			2,105,116.23	532,815.29	178,281.58	(632,276.10)		7,353,301.96
Maintenance		313.669.46								
prime88500	Maintenance Supervision and Engineering	313,009.40								313,669.46
prime88600	Maintenance of Structures and Improvements	1,480,569.60			(761,335.58)	(407.075.00)	(50,997.95)			F44 400 45
prime88700	Maintenance of Mains					(127,075.92)	(50,997.95)			541,160.15
prime88900	Maintenance of Measuring & Reg Station Equip-General	262,754.47			(128,913.26)	(21,531.77)				112,309.44
prime89000	Maintenance of Measuring & Reg Station Equip-Industrial	71,200.62			(211,585.90)	(35,277.51)	(407,000,00)			(175,662.79)
prime89200	Maintenance of Measuring & Reg Station Equip-City Gate Che	(40,938.73)			(524,060.44)	(87,472.83)	(127,283.63)			(779,755.63)
prime89300	Maintenance of Meters and House Regulators	141,336.34			(479,221.05)	(79,975.16)				(417,859.87)
	Total Maintenance	2,228,591.76			(2,105,116.23)	(351,333.19)	(178,281.58)			(406,139.24)
	Total Distribution	7,397,956.72				181,482.10		(632,276.10)		6,947,162.72
Customer A	counts Expense									
Operation										
prime90100	Supervision	149 806 00								149 806 00
prime90200	Meter Reading Expenses	61 765 00				(181 482 10)				(119,71710)
prime90300	Customer Records and Collection Expense	10 376 629 47				, ,		632 276 10		11,008,905 57
prime90400	Uncollectible Accounts	30 355 351 00								30 355 351 00
	Total Customer Accounts Expense	40,943,551.47				(181,482.10)		632,276.10		41,394,345.47
Customer Se	ervices and Informational Services									
Operation	or rices and inventational del vices									
prime90900	Informational and Instructional Expenses	473.938 00								473,938.00
P1111000000	Total Customer Services and Informational Services	473,938,00								473,938.00
	Total Gastomer octytices and informational octytices	710,000.00								7, 0,000.00

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Nicor Gas 2005 Budget • Operating and Maintenance Expense

2005 Budget • Operating and Maintenance Expense									
_		Allocation #1	Allocation #2	Allocation #3	Allocation #4	Allocation#5	Allocation #6	Allocation #7	
	Total	Allocate Storage	Allocate Transmission	Allocate Distribution	Allocate	Allocate	Allocate Operations	Allocate	
	After	Supervision 8	Supervision 8	Supervision 8	Net	Stores	Supervision 8	Operations	
	Reclasses	General	General	General	Fleet	Handling Exp	General _	Materials	TOTAL
Sales Expenses									
<u>Operat</u> ion									
prime91100 Supervision	17,478 06								17,478.06
prime91200 Demonstrating and Selling Expenses	1,098,03464								1,098,034 64
prime91300 Advertising Expenses	630.325 16								630,325 16
prime91400 Revenues from Merchandising, Jobbing. 8 Contract Work	(1,090,082 00)								(1,090,082.00)
prime91500 Costs and Expenses of Merchandising Jobbing, 8 Contract W									
prime91600 Miscellaneous Sales Expenses	30,000 00								30,000.00
Total Sales Expenses	685,755 86								685,755 86
Administrative and General Expenses									
Operation									
prime92000 Administrative and General Salaries	7,989,365 00								7,989,365 00
prime92021 **Allocation Prime**									
prime92100 Office Supplies and Expenses	23,633,386 32								23,633,38632
prime92200 Administrative Expenses Transferred - Credit	(9,480,78467)								(9,480,784 67)
prime92300 Outside Services Employed	4,869,918 24								4,869,918 24
prime92400 Property Insurance	1,560,000.48								1,560,000 48
prime92500 Injuries and Damages	11 131.221 46								11,131,221 46
prime92600 Employee Pension and Benefits	22,228,35571								22,228,355.71
prime92700 Franchise Requirements	6,847,023 00								6,847,023 00
prime92800 Regulatory Commission Expenses									
prime92900 Duplicate Charges - Credit	(5,437,023 00)								(5,437,023 00)
prime93010 General Advertising Expenses	33,120 00								33.120 00
prime93020 Miscellaneous General Expenses	6,786,58453								6,786,584.53
prime93100 Rents								-	
Total Operation	70,161,167.07								70,161,167.07
Maintenance									
prime93200 Maintenance of General Plant	4,258,588 31								4,258,588 31
Total Maintenance	4,258,588.31							-	4,258,588.31
									,,
Total General and Administrative Expenses	74,419,755.38								74,419,755.38
Total Operating and Maintenance Expense	134,732,741.92		(0.00)	0.00		(0.00)			134,732,741.92
	134,732741 92				(0 00)				134,732,741 92

18

884,929.59	0 0	286,019.00	00	0 0	00	889,405.57	3.655.454.81	1,872,235.44	2,062,832.14	832,885.75	506,877.35	2 996 909 50	0	0	2,972,926.07	0	0 0	5,509.00	330,718.00	5,138,750.31	55,026.31	781,449.91	15,000.00	1,500.00	238,596,21	45,226.42	0	0	324,551.61 283 432 99	0	326,637.20	9,101.58	0.0	0	120,645.05	118.115.93	105.654.07	0	0	237,204.72	44.712.00	0	635 745 18	335,147.25	0 0	0	40010 Direct 40020 Labor Regular Labo
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Distribution of Salaries and Wages
Total Payroll By Prime - O&M
2005 Budget

WP (G-10)4 20/67

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(10,756,855.43)	5	10000

NICOR GAS COMPANY

2005 12006 OO&M BUDGET COMPARISON REPORT (IN THOUSANDS)

DS) GURBOR NUCLEUD) H PAGE 1. 1 Didger Total Final

	2003	2004	2004	2005	2006		udget vs 2004 date		udget vs 2005 Budget
	Actual	Budget	Updated Budget	Final Budget	Final Budget	%	\$	%	<u> </u>
Operations	12,207.1	11,911.3	12,261.3	12,322.6	12,890.5	1%	61.3	5%	567.9
Business Systems Support	450.8	564.0	564.0	754.4	1,120.3	34%	190.4	48%	365.9
Workload Administration	1,338.3	1,277.5	1,277.5	1,711.7	1,910.9	34%	434.2	12%	199.2
Dispatch -Central	897.5	2,273.0	2,273.0	2,413.0	2,535.4	6%	139.9	5%	122.5
Leak Survey	1,472.6	1.681.8	1,681.8	1,622.6	1,702.0	-4%	(59.2)	5%	79.4
Locating	7,100.7	7,812.5	8,312.5	9,749.9	10,283.1	17%	1,437.4	5%	533.2
Meter Reading	5.087.7	5,047.6	5.047.6	5,398.2	5,524.4	7%	350.6	2%	126.1
Corrosion	3,006.6	3,824.9	3,824.9	3,976.4	4,049.8	4%	151.5	2%	73.4
AVP Office of Customer Response	(4,490.6)	(5,047.4)	(5,047.4)	(5,373.4)	(5,669.8)	6%	(326.0)	6%	(296.4)
Fleet Management & Safety	7,018.3	7,452.8	7,452.8	7,695.0	7,911.8	3%	242.2	3%	216.8
Customer Response	\$34,089.0	\$36,798.1	\$37,648.1	\$40,270.4	\$42,258.3	7%	2,622.3	5%	1,987.9
TechnicalTraining & Measurement	3,698.3	4,379.8	4,379.8	4,586.9	4,824.7	5%	207.1	5%	237.8
Engineering	1,786.1	2,045.2	2,045.2	2,140.9	2,258.2	5%	95.7	5%	117.3
AVP Supply Operations	7,202.8	7,724.5	7,724.5	8,078.4	8,547.8	5%	353.8	6%	469.4
Sr VP Operations Administration	55.9	170.4	170.4	925.1	929.1	443%	754.7	0%	3.9
Total SR VP Operations	46,832.0	51,118.1	51,968.1	56,001.7	58,818.0	8%	4,033.6	5%	2,816.2
System Operations	9,296.7	9,643,2	9.843.2	9.173.4	9.619.2	-7%	(669.7)	5%	445.8
Distribution	13,038.6	13,469.6	13,861.6	14,539.5	15,581.0	5%	677.8	7%	1,041.6
NCAT	867.9	887.5	887.5	893.1	937.1	1%	5.6	5%	44.1
Ofc VP Distribution	(6,382.1)	(6,075.1)	(6,075.1)	(6.515.2)	(6,732.0)	7%	(440.1)	3%	(216.9)
Total VP Distribution Services	16,821.1	17,925.2	18,517.2	18,090.8	19,405.3	-2%	(426.4)	7%	1,314.5
Sales & Marketing	2,641.9	3,032.9	3,032.9	2,975.4	3,119.8	-2%	(57.5)	5%	144.5
CIS Call Center	8,633.5	8,504.9	8,204.9	8,606.1	9,485.5	5%	401.2	10%	879.4
Community Affairs	1,115.5	1,106.5	1,106.5	972.2	975.3	-12%	(134.2)	0%	3.1
Credit	6,278.9	6,711.3	6,711.3	7,137.0	7,606.1	6%	425.7	7%	469.1
Billing & Gas Transportation	3,512.9	3,847.6	3,847.6	4,151.0	4,247.5	8%	303.4	2%	96.5
AVP Cust Care & Customer Relations	331.9	829.1	829.1	1,107.1	1,716.3	34%	278.0	55%	609.2
Total VP Sales & Cust. Care	22,514.6	24,032.2	23,732.2	24,948.8	27,150.6	5%	1,216.6	9%	2,201.7
Facility Services	6,205.0	5,566.7	5,662.6	5,947.7	6,248.5	5%	285.2	5%	300.8
Labor Relations	662.7	710.7	710.7	736.7	768.4	4%	26.1	4%	31.6
Human Resources Administration	3,299.4	4,653.4	4.653.4	5,333.3	5,417.4	15%	679.9	2%	84.1
Corporate Communications	2,178.0	2,626.1	2,626.1	2,674.3	2,697.2	2%	48.2	1%	22.9
Corporate Memberships & Contributions	2,094.8	835.1	890.1	906.9	923.2	2%	16.8	2%	16.3
SVP Human Resources Administration	347.8	785.9	785.9	351.3	347.5	-55%	(434.6)	-1%	(3.8)
Total SR VP HR & Cust. Care	14,787.7	15,177.9	15.328.8	15.950.3	16.402.3	4%	621.6	70/	452 N
IC Don't Administration	0.070.0	0.055.0							
IS Dept. Administration	8,872.6	9.255.6	9,205.6	9,967.7	11,374.1	8%	762.1	14%	1,406.4
Voice & Data Operations	3,531.7	3,624.8	3,549.8	3,733.9	3,840.1	5%	184.2	3%	106.1
IS Asset Management	3,764.4	4,526.8	4,401.8	5,121.4	5,364.3	16%	719.6	5%	242.9
Total VP Information Services	16,168.7	17,407.1	17,157.1	18,823.1	20,578.5	10%	1,665.9	9%	1,755.4
Procurement	2,212.9	2,378.7	2,378.7	2,344.0	2,421.7	-1%	(34.6)	3%	77.6
Accounting	3,705.1	3,717.7	3,617.7	4,004.5	4,099.8	11%	386.9	2%	95.2
Total VP & Controller	5,918.0	6,096.4	5,996.4	6,348.6	6,521.4	6%	352.2	3%	172.9
Real Estate	498.8	748.2	748.2	639.2	682.7	-15%	(109.0)	7%	43.5
Rates & Money Management	1,386.4	1,321.1	1,321.1	1,274.4	1,324.7	-4%	(46.7)	4%	50.2
Finance & Forecasting	326.6	422.8	422.8	543.6	511.1	29%	120.8	-6%	(32.6)
Office of VP Administration	518.7	579.4	579.4	712.3	752.6	23%	132.9	6%	40.3
Total VP Admin. & Treasurer	2,730.5	3,071.5	3,071.5	3,169.6	3,271.0	3%	98.1	3%	101.5
Total VI Fidition - Ticabulci	2,730.3	0,011.5	3,071.3	J, 103.0	3,211.0		30.1		701.0

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NICOR GAS COMPANY 2005 12006 0 0 8 M BUDGET COMPARISON REPORT (IN THOUSANDS)

Final

	2003	2004	2004	2005	2006	2005 Final E	Budget vs 2004 odate		Budget vs 2005 Budget
	Actual	Budget	Updated Budget	Final Budget	Final Budget	%	\$	%	\$
Claims Department	1,114.5	1,786.1	1,786.1	1,948.4	1,708.6	9%	162.3	-12%	(239.8)
Legal Department	2,484.7	3,060.0	3,060.0	3,040.9	3,298.8	-1%	(19.1)	8%	257.9
Office VP, Gen Counsel & Sec Admin	76.9	107.0	107.0	112.4	115.9	5%	5.4	3%	3.4
Total VP, Gen. Counsel & Sec.	3,676.1	4,953.1	4,953.1	5,101.7	5,123.3	3%	148.6	0%	21.6
Internal Auditing	1,081.3	1,104.8	1,104.8	1,178.5	1,220.2	7%	73.7	4%	41.7
Risk Management & internal Controls	838.0	702.7	702.7	348.7	401.5	-50%	(354.0)	15%	52.8
Total Ex VP & CRO	1,919.3	1,807.5	1,807.5	1,527.2	1,621.7	-16%	(280.3)	6%	94.5
Total Chalrman	2,282.3	2,631.8	2,631.8	2,267.2	2,345.4	-14%	(364.6)	3%	78.2
Total Ex VP & CFO	5.6	7.5	7.5	67.6	69.2	801%	60.1	2%	1.6
Total SR VP Div. Ventures & Planning	825.1	760.6	885.0	974.2	1,007.5	10%	89.2	3%	33.3
Total President & CEO	653.4	767.3	767.3	849.2	867.8	11%	81.9	2%	18.6
Total Deptal. OOBM	135,134.5	145,756,3	146,823.5	154,119.9	163,182.0	5%	7,296.4	6%	9.062.0
	,	, , , , , , , , , , , , , , , , , , , ,	, 10,02010	70 1,71010	700,102.0		1,20011		
Selected Items									
PBR & Special Investigations	1,323.2	260.0	3,210.0	0	0	-100%	(3,210.0)	n/a	0.0
Benefit Plans	8,314.9	10,013.6	10,013.6	12,575.2	13,195.2	26%	2,561.6	5%	620.0
Software Expensed	821.7	712.6	712.6	1,706.9	3,558.2	140%	994.3	108%	1,851.3
Billed by Nicor	6,720.3	7,730.8	7,730.8	10,971.2	11,692.6	42%	3,240.4	7%	721.4
Payroll Additives	(4,864.6)	(6,216.0)	(6,216.0)	(7,388.4)	(8,049.7)	19%	(1,172.4)	9%	(661.3)
Cost of Services Rendered	1,855.7	1,514.8	1,514.8	3,582.8	3,6429	137%	2,068.0	2%	60.1
Employee Benefit Insurance	10,540.5	11,535.4	12,148.4	13,559.0	14,722.6	12%	1,410.6	9%	1,163.5
Vacation Accrual	(1,220.0)	(516.0)	(516.0)	(219.7)	(53.6)	-57%	296.3	-76%	166.1
Future Health Care	17,949.0	16,205.0	16,205.0	16,189.0	15,989.0	6 0%	(16.0)	-1%	(200.0)
Provision for Uncollectibles	29,761.9	28,770.0	28,770.0	30,355.4	28,770.0	6%	1,585.4	-5%	(1,585.4)
Pension Provision	908.3	(3,445.7)	(3,445.7)	(4,497.0)	(5,676.5)	31%	(1,051.3)	26%	(1,179.5)
Franchise Gas	1,121.6	1,300.0	1,300.0	1,410.0	1,580.0	8%	110.0	12%	170.0
Company Use & Free Gas	11,011.3	11,400.0	11,150.0	13,740.9	12,1681	23%	2,590.9	-11%	(1,572.8)
Weather Insurance	1,475.0	0	0	0	0	nla	0.0	n/a	0.0
Property & Casualty Insurance	6,580.0	7,750.0	7,750.0	8,096.0	8,096.0	4%	346.0	0%	0.0
A&G Capitalized	(13,494.1)	(12,065.0)	(12,065.0)	(13,473.7)	(13,547.7)	12%	(1,408.7)	1%	(74.0)
Unallocated Corporate Reduction	0	0	0	0	0	n/a	0.0	n/a	0.0
Wilmette Outage	2,106.0	0	0	0	0	nla	0.0	n/a	0.0
Rate Evaluation Amortization	0.0	0.0	0.0	0.0	0 0	nla	0.0	n/a	0.0
Appliance Connector Notification	0.0	0.0	0.0	1,500.0	1,500.0	n/a	1,500.0	0%	0.0
Corporate Postage	5,861.7	6,146.1	6,146.1	6,242.4	6,992.3	2%	96.3	12%	749.9
Total Selected Items	84,916.7	79,580.8	82,893.8	90,767.3	90,936.5	9%	7,873.5	0%	169.2
Total OO&M	\$220,051.1	\$225,337.1	\$229,717.3	\$244,887.2	/ \$254,118.5	7%	\$15,169.9	4%	\$9,231.2
rotal Cou tin	\$220,031.1	\$22,331.1	9223,111,3	\$244,001.2	7 \$254,110.5	1 /6	\$13,103.5	4 /6	\$3,231.2
Other Non-OO&M Items									
PayrollTaxes	\$10,247.7	\$10,601.0	\$10,601.0	\$11,478.4	\$11,826.0	8%	877.4	3%	347.6
Real Estate Taxes	2,551.3	3,300.0	3,300.0	0	0	-100%	(3,300.0)	#DIV/0!	0.0
Capitalized portion of Payroll and Real Estate	(3,318.3)	(3,356.5)	(3,356.5)	(3,840.7)	(4,025.6)	14%	(484.2)	5%	(184.9)
Invested Capital Tax	6,996.0	8,399.0	8,399.0	0	0	-100%	(8,399.0)	n/a	0.0
Corporate Contributions	0.0	1,204.0	1,204.0	1,319.0	1,373.5	10%	115.0	4%	54.5

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O&M Reclasses and Allocations

The following reclasses and allocations are required in order to report the Operation and Maintenance expense budget in the appropriate prime account.

Reclasses:

Reclass 1a - Storage Field Compressors

Storage field compressor expenses are budgeted in budget buckets for each storage field. The budget buckets are in prime 818 - Storage Operations. The actual expenses that these budgets relate to are recorded in primes 818 - Storage Operations, and 834 - Storage Maintenance.

In addition, some of these expenses that are recorded in prime 818 are for fuel and power used by storage field compressors. Expense related to storage field compressor fuel and power should be reclassed from prime 818 to prime 819, Compressor Fuel & Power.

Reclass 1a will do two things. First, dollars related to fuel & power will be reclassed from prime 818 to prime 819. Second, a portion of the remaining maintenance expenses will be reclassed from prime 818 to prime 834. The allocation between prime 818 and 819 will be based on historical averages.

Reclass 1b - Storage Gas Conditioning Expense

Storage field gas conditioning expenses are budgeted in budget buckets for each storage field. The budget buckets are in prime 821 - Storage Operations. The actual expenses that these budgets relate to are recorded in primes 821 - Storage Operations, and 836 - Storage Maintenance.

Reclass 1b will reclass the maintenance portion of the expense budget from prime 821 to prime 836. The allocation between prime 821 and 836 will be based on historical averages.

Reclass 2 - Segregate Measurement Administrative Budget

Budget bucket 92071 contains the budget for both operation administrative expense and maintenance administrative expense for the Measurement department. This budget bucket is recorded in prime 932. Actual measurement operation administrative expense is recorded in prime 875, while actual measurement maintenance administrative expense is recorded in prime 893

Reclass 2 will segregate the measurement administrative expense budget into operation and maintenance expense, based on historical averages. These amounts will then be reclassed from prime 932 to primes 875 and 893.

Reclass 3 - Segregate Underground Storage Tank Budget

Budget bucket 29412 is used to budget for three types of expenses, Distribution Underground Storage Tanks, Transmission Underground Storage Tanks, and Storage Underground Storage Tanks. This budget bucket is recorded in prime 885. Actual expenses related to these areas are recorded in primes 885,861, and 830, respectively.

Reclass 3 will segregate the total amount budgeted for underground storage tank expense into expense related to the Distribution, Transmission, and Storage areas. The allocated budget

amount related to Transmission and Storage will be reclassed from prime 885 to primes 861 and 830, respectively. The allocation will be based on historical averages.

Reclass 4 - Reclass Company Use Gas Budget

The budget for company use gas is recorded in prime 819. Actual company use gas expense is segregated into various prime accounts. Expense for gas used at storage fields is recorded in prime 819. Expense related to franchise gas free therms is recorded in prime 930.20. Expense related to gas used at other company facilities, storage credits, and taxes is recorded in prime 932.

In addition, expense related to franchise gas free therms must be recorded in prime 927 Franchise Requirements, with an offsetting amount recorded in prime 929 Duplicate Charges-Credit.

Reclass 4 will transfer budget amounts related to franchise gas therms, gas used at company facilities, storage credits, and taxes from prime 819 to the appropriate prime account.

The reclass is based on a budget breakdown prepared by the company use gas analyst.

Reclass 5 - Reclass Gathering Lines Expense

<u>Gathering Lines Expense – Gas:</u>

The budget for total gas gathering lines expense is recorded in prime 833-Maintenance of Lines. This expense should be segregated into operation and maintenance expense. Operation gas gathering line expense should be recorded in prime 817-Lines Expense (operations).

Reclass 5 will segregate the total gathering lines expense budget into operation and maintenance expense based on studies performed by the storage department.

Gathering Lines Expense - Saline:

For most storage fields, the budget for these expenses is accumulated in Prime-833 Maintenance of Lines. For Ancona and Pecatonica, the budget for these expenses is accumulated in Prime 821-Purification Expenses. Expenses are segregated by storage field.

The operation portion of these expenses should be recorded in Prime 821 and the maintenance portion should be recorded in Prime 836.

Reclass 5 will segregate the total gathering lines expense budget into operation and maintenance expense, by storage field. The budget originally recorded in Prime 833 must be reclassed and split between Primes 821 (operation) and 836 (maintenance). For Ancona and Pecatonica, the budget originally recorded in Prime 821 must have a portion reclassed to Prime 836.

Reclass 6 - Reclass Storage Training Costs

The budget for storage and transmission training expenses are accumulated together in Prime 850–Operations Supervision and Engineering of Transmission Facilities. However, storage training costs should be recorded in Prime 814-Supervision and Engineering of Storage Operations.

Reclass 6 will segregate the training budget into storage training and transmission training. The budget for storage training expense will be reclassed from prime 850 to 814.

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Reclass 7 - Reclass Prime 92021

The budget for expenses of administrative and general departments is recorded in an allocation prime, 92021. These dollars must be segregated and reclassed to Prime 920-Administrative and General Salaries, Prime 921-Office Supplies and Expenses, Prime 922-Administrative Expenses Transferred – Credit, and Prime 923 – Outside Services Employed.

In addition, the budget related to activity 26001 – Corrosion Admin must be allocated to Prime 830-Storage Maintenance Supervision & Engmeering, Prime 861-Transmission Maintenance Supervision & Engmeering, and Prime 885-Distribution Maintenance Supervision & Engineering.

The corrosion administrative expense budget will be reclassed to primes 830, 861, and 885 based on a ratio of corrosion storage, transmission, or distribution expense to total corrosion expense.

The remaining budget in the allocation prime 92021 should be reclassed to primes 920, 921, 922, and 923. This is done by reviewing the general ledger account that the budget is applied to. Budgeted payroll amounts will be reclassed to prime 920, budgeted billed to affiliate credits will be reclassed to prime 922. Budgeted legal or consultant expense will be reclassed to prime 923. All other remaining budget expense will be reclassed to prime 921.

Reclass 8 - Misc Reclasses from Prime 922

- **A.** Reclass Consolidated Pool activity 96526 from Prime 922 to Prime 921-Office Supplies and Expenses. The Consolidated Pool is not an administrative expense credit, and therefore does not belong in prime 922.
 - B. Reclass various benefit plans from Prime 922 to Prime 920, where other benefit plans are accumulated.

Allocations:

Some costs relate to more than one prime in a functional classification. (For example, storage administrative and overhead expenses may relate to several different storage prime accounts.) These costs are accumulated in various "allocation primes" and must then be allocated among the respective operation and maintenance prime accounts. In most cases, the allocation is based on payroll for each prime account.

<u>Allocation 1 – Prime Account 814.01 – Storage Overhead, Transportation, and Communication</u>

Prime 814.01 contains Supervision and Fleet expenses for the Storage area, by storage field. These costs must be allocated to all of the Storage Operations and Maintenance prime accounts (Prime accounts 815.00 – 837.00, excluding prime 830.00 – Maintenance Supervision and Engineering.) This allocation will be based on payroll dollars.

<u>Allocation 2 – Prime Account 850.01 – Transmission Overhead, Transportation, and</u> Communications

Prime 850.01 contains the Supervision and Fleet expenses for the Transmission area. These costs must be allocated to the Transmission Operation and Maintenance prime accounts. (Primes 85100 -- 867.00, excluding 861.00 - Maintenance Supervision and Engmeering) The allocation will be based on payroll dollars.

3 - Prime 1 - Distribution verhead, Transpor and ti

Prime 870.01 contains Supervision, Fleet, Small Tools, and Other expenses of the Distribution area. These expenses must be allocated to the Distribution Operation and Maintenance prime accounts. (Primes 87100 – 893.00, excluding 885.00 – Maintenance Supervision and Engineering, 878.00 – Meter and House Regulator Expenses, and 879.00 – Customer Installations Expenses) Primes 878.00 and 879.00 are not included in this allocation because they contain operating expenses related to mazntaining and installing meters and regulators, and are mainly expenses of the Operations Departments, not Distribution Departments. The expenses in prime 870.01 relate primarily to the Distribution Departments. The allocation will be based on payroll dollars.

Allocation 4 - Prime 870.02 - Net Fleet

Prime 870.02 contains Net Fleet expenses. Fleet primarily benefits the Distribution area, as well as Meter Reading (prime 902.00). Therefore, these Fleet expenses will be allocated to the Distribution operation and maintenance prime accounts (primes 871.00 – 893.00, excluding 885.00 – Maintenance Supervision and Engineering, 878.00 – Meter and House Regulator Expenses, and 879.00 – Customer Installations Expenses), and prime 902.00 – Meter Reading Expenses. Primes 878.00 and 879.00 are not included in this allocation because they contain operating expenses related to maintaining and installing meters and regulators, and are mainly expenses of the Operations Departments, not Distribution Departments. The expenses in prime 870.01 relate primarily to the Distribution Departments. The allocation will be based on payroll dollars.

Allocation 5 - Prime 870.03 - Stores Handling Expense

Prime 870.03 contains expenses related to inventory stores handling. Stores handling expenses will be allocated to the prime accounts which were charged for stores materials used. The allocation will be based on history.

Allocation 6 - Prime 878.01 - Operations Overhead, Transportation, and Communication

Prime 878.01 contains Operations Communication, Supervision, and General expenses. These expenses must be allocated to prime 878.00-Meter and House Regulators, prime 879.00 – Customer Installations, and prime 903.00-Customer Collections. The allocation will be based on payroll dollars.

Allocation 7 - Prime 878.03 - Operations Materials

Prime 878.03 contains material expenses. These expenses must be allocated to prime 878.00-Meter and House Regulators and prime 879.00-Customer Installations. The allocation will be based on payroll dollars.

2005 O&M Budget

Reclass La - Segregate Storage Budget Buckets - Compressors

- -Storage field compressor expenses are budgeted in budget buckets for each storage field. The budget buckets are in prime 818 Storage Operations.

- The actual activities that these budgets relate to are belong in primes 818 Storage Operations, and 834 Storage Maintenance.

 Dollars recorded in prime 818, account 672400 G&A Utilities, should be reclassed to prime 819, Compressor Fuel & Power.

 The reclass will do two things First, dollars related to fuel & power will be reclassed from prime 818 to prime 819. Second a portion of the remaining maintenance expenses will be reclassed from prime 818 to prime 834.

	Expenditure Type Amounts 2005 December YTD Budget	Organization Expenditure Type Amounts 2005 December YTD Budget	Expenditure Type Amounts 2005 December YTD Budget	Expenditure Type Amounts 2005 December YTD Budget	Expenditure Type Amounts 2005 December YTD Budget	Expenditure Type Amounts 2005 December M D Budget	Expenditure Type Amounts 2005 December YTD Budget	Expenditure Type Amounts 2005 December YTD Budget	
	75050 Budget Stor Comp - Troy Grove	76050 Budget Stor Comp - Ancona		78050 Budget Stor Comp - Hudson	79050 Budget Stor Comp - Pont Gales		82050 Budget Stor Comp - Lexington	84050 Budget Stor Comp - Pecatonica	Total
Payroll: 40010 Direct Labor Regular	289.534 00	167,826.47	26,196.90	68,814.70	22,346.89	27,015.21	22,672.01	11,339.00	635,745.18
Other: 42010 Contractor Work 48010 Direct Material Reclass to prime 819: 67240 G&A Utilities	6,000.00 38,000.00 44,000.00	31,465.00 66,990.00 98,455.00	6,090.00 7,105.00 13,195.00	9,135.00 20,300.00 29.435.00 17,052.00	5,075.00 17,255.00 22.330 00	9,135.00 19,792.50 28.927 50 76,125.00	8,627.50 21,822.50 30.450.00 71,862.00	5,000.00 2,350.00 7.350.00	80,527.50 193,615.00 274.142.50 189,655.00
Category	343,534.00	266,281.47	39,391.90	115,301.70	59,292.89	132,067.71	124,984.01	18,689.00	1,099,542.68
Allered to Demonstrate									
Allocation Percentaaes Maintenance - prime 834 Operation - prime 818	37.9% 62.1% 100.0%	64.1% 35.9% 100.0%	81.3% 18.7% 100.0%	76.3% 23.7% 100.0%	72.6% 27.4% 100.0%	68.1% 31.9% 100.0%	77.5% 22.5% 100.0%	56.1%	
Maintenance - prime 834	62.1%	35.9%	18.7%	23.7%	27.4%	31.9%	22.5%	56.1%	348,283.68 287,461.50 635,745.18

Reclass I b - Segregate Storage Budget Buckets - Gas Conditioning

- Storage field gas conditioning expenses are budgeted in budget buckets for each storage field. The budget buckets are In prime 821 Storage Operations
- -The actual activities that these budgets relate to are in primes 821 Storage Operations, and 836 Storage Maintenance
 -The reclass will reclass the maintenance portion from prime 821 to prime 836

	- " -	Organization							
	Expenditure Type Amounts	Expenditure Type Amounts		Expenditure Type Amounts					
	2005	2005	2005	2005	2005	2005		2005	
	December YTD	December YTD		December YTD					
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
					79250 Gas Cond	80250 Gas Cond	82250 Gas Cond	84250 Gas Cond	
	75250 Gas Cond	76250 Gas Cond	77250 Gas Cond	78250 Gas Cond	Budget - Pont	Budget - Lake	Budget -	Budget -	
	Budget - Troy Grove	Budget - Ancona	Budget - Pont Mt S	Budget - Hudson	Gales	Bloom	Lexington	Pecatonica	Total
Pavroll:									
40010 Direct Labor Regular	22,243 00	77,314.50	9,884 25	26,806.50	15.111 00	28,203.75	17,563.00	3,045.00	200,171.00
Other:									
42010 Contractor Work	0	13,246.25	1,015.00	1.015.00	2,537.50	1,218.00	1.370.25	0	20,402.00
48010 Direct Material	0		6,597.50	15,478.75	8,667.00	5,589.75	6,605.00	15.00	85,600.50
		55,893.75	7,612.50	16,493.75	11,204.50	6,807.75	7,975.25	15.00	106,002.50
Category	22,243.00	133,208.25	17,496.75	43,300.25	26,315.50	35,011.50	25,538.25	3,060.00	306,173.50
Allocation Percentages:									
Maintenance - prime 836	100.0%	50.3%	34.6%	35.9%	40.7%	36.3%	40.6%	100.0%	
Operation - prime 821	0.0%	49.7%	65.4%		59.3%			0.0%	
	100.0%	100.0%	100.0%		100.0%			100.0%	
	·								-
Allocated Amounts:									
Pavroll:	20.040.00	00 000 40	windon of the work did do		ci e a a a a a a a a a a a a a	r. Sarana	n v same	v. 8	
Maiqtenance prime 836	22,243.00	38,889.19	3,419.95	9,623.53	6,150.18	10,237.96	7,130.58	3,045.00	100,739.39
Operation - prime 821 Total	22,243.00	38,425.31 77,314.50	6,464.30 9,884,25	17,182.97 26,806.50	8,960.82 15,111.00	17,965.79	10,432.42	2015.00	99,431.61
Total	22,243.00	17,314.50	9,004.25	26,006.50	15,111.00	28,203.75	17,563.00	3,045.00	200,171.00
Other:									
Maintenance -prime 836	ong isang dak⊌ad	28,114.56	2,633.93	5,921.26	4,560.23	2,471.21	3,237.95	15.00	46,954.13
Operation - prime 821		27,779.19	4,978.58	10,572.49	6,644.27	4,336.54	4,737.30	-	59,048.37
Total		55,893.75	7,612.50	16,493.75	11,204.50	6,807.75	7,975.25	15.00	106,002.50

2005 O&M Budget Reclass 2 - Segregate Measurement Budget Bucket

- Budget bucket 92071 contains the budget for activities 92020 and 92040.
- 92071 is in prime 932, while 92020 is in prime 875 and 92040 is in prime 893
- In order to record the budget in the appropriate prime account, the budget bucket will be allocated to primes 875 and 893 based on history.

40010 Direct Labor Regular 50010 G&A Mgrnt Regular	92071 Measurement Admin Budget OE 92071 Measurement Admin Budget OE	Budget 34,500.00 5,38100	December YTD	Amounts	2005	Expenditur Organization
	920/1 Weasurement Admin Budget OL	3,38100	39,881.00	Payroll		
42010 Contractor Work	92071 Measurement Admin Budget OE	14,900.00				
48010 Direct Material	92071 Measurement Admin Budget OE	22,100.00				
64130 G&A Seminars/Meeting Expenses	92071 Measurement Admin Budget OE	3,000.00				
64150 G&A Training	92071 Measurement Admin Budget OE	7,800.00				
64190 Other G&A	92071 Measurement Admin Budget OE	3,450.00				
			51,250.00	Other		
Category	92071 Measurement Admin Budget OE	91,13100				
			91,13100	Total		
	Allocation Percentages: Operation - 92020 - prime 875	62.59%		•		
	Maintenance - 92040 - prime 893	37.41% 100.00%				
	Allocation of Budget	Payroll	Other	Total		
	Operation - 92020 - prime 875	24,961.52	32,077.37	57,038.89	Reclass to	prime 875
	Maintenance - 92040 - prime 893	14,919.48	19,172.63	34,092.11	Reclass to	prime 893
		39,881.00	51,250.00	91,13100	Reclass fro	m prime 932

MEASUREMENT

Percentage - Maintenance Percentage - Operations

92071 Measurement Admin Budget OE 92020 Measurement Training 92040 Shop Tools and Equip - Maint

December YTD			D	ecember YTD		Average			
2003				2002	_	2002 - 2003			
	Actuals	Budget	%	Actuals	Budget	%	Actuals	Budget	%
	-	130,675.00		-	538,173.00			334,424.00	
	88,556.78	•	64.91%	94,401.72	•	60.55%	91,479.25	-	62.59%
	47,877.35	<u> </u>	35.09%	61,492.50		39.45%	54,684.93		37.41%
	136,434.13			155,894.22			146,164.18		

2005 **O&M** Budget

Reclass 3 - Senregate Underground Storage Tanks Budget Bucket

- Budget bucket 29412 is used to budget for three activities. 29412 Distribution Underground Storage Tanks, 29512 Transmission Underground Storage Tanks, and 29612 Storage Underground Storage Tanks.
- These three activities are in primes 885, 861, and 830, respectively.
- In order to segregate the amount budgeted for these three activities, the budget bucket will be split based on history.
- ACPrime cube

			Organization		Organization			Organization
			Expenditure Type		Expenditure Type			Expenditure Type
			Amounts		Amounts			Amounts
			December YTD		December YTD			December YTD
			2002		2003		ļ	2005
			Actuals		Actuals		Average	Budget
42010 Contractor Work	29412 Distr Undrgrnd Storage Tanks		22,531.86		9,275.16			49,202.00
Category	29412 Distr Undrgrnd Storage Tanks		22,531.86	74.82%	9,275.16	22.94%	48.88%	49,202.00
]	
42010 Contractor Work	29512 Trans Undground Stor Tanks		2,860.50		1,608.24			0
Category	29512 Trans Undground Stor Tanks		2,860.50	9.50%	1,608.24	3.98%	6.74%	<u>ō</u> _
42010 Contractor Work	29612 Stor Undgnd Storage Tanks		4,500.62		29,546.59			0
64080 G&A Office Supplies	29612 Stor Undgnd Storage Tanks		222.07		0			Ô
Category	29612 Stor Undgnd Storage Tanks		4,722.69	15.68%	29,546.59	73.08%	44.38%	
3 ,	3 3							<u> </u>
		Total	30.115.05	100.00%	40,429.99	100.00%	100.00%	

29412 Distr Undrgrnd Storage Tanks - prime 885.00	Allocation % 48.88%	Allocation Amount 24,049.94	No adjustment needed
29512 Trans Undground Stor Tanks - prime 861.00 29612 Stor Undgnd Storage Tanks - prime 830.00	6.74% 44.38% 100.00%	3,316.21 21,835.85 49,202.00	Amount to reclass from prime 885

Note: All expenses are non-payroll

2005 O&M Budget

Reclass 4: Reclass Company Use Gas

- -The budget for company use gas is recorded in prime 819.
- -Actual company use gas expense is segregated into various prime accounts:
 - Prime 819 Gas used at storage fields
 - Prime 930.20 Franchise gas therms
 - Prime 932 Gas used at other company facilities, storage credits, taxes
- In addition, expense related to franchise gas therms must be recorded in prime 927, Franchise Requirements, with an offsetting credit recorded in prime 929, Duplicate Charges Credit
- -The reclass will transfer dollars related to franchise gas therms, gas used at company facilities, storage credits, and taxes from prime 819 to the appropriate prime account.
- See Schedule A for breakdown.

		Budget	December Amounts	2005	prime81900 Organization
60261 Company Use & Franchise Gas	11997 Frachsise Gas - Budget	13,740,936.00			
Category	11997 Frachsise Gas - Budget	13,740,936.00	-		